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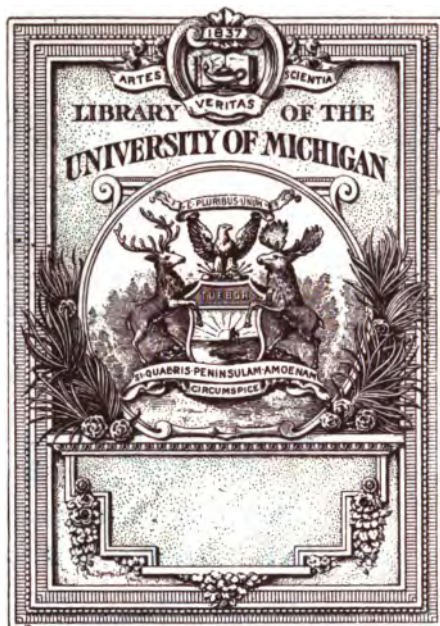
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# ELECTRIC LIGHTING ACCOUNTS

BY

GEORGE JOHNSON, F.S.S., F.C.I.S., &c.

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## EDITOR'S PREFACE.

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THE object of the series of handbooks that is being published under heading of THE ACCOUNTANTS' LIBRARY is to provide, at a reasonable price, detailed information as to the most approved methods of keeping accounts in relation to all the leading classes of industry whose books call for more or less specialised treatment. No such series has hitherto been attempted; but there exist, of course, numerous separate works dealing with the accounts of one particular class of undertaking. These separate works are, however, for the most part either too expensive, or too superficial to answer the purpose that is particularly aimed at by THE ACCOUNTANTS' LIBRARY, which is intended to supply the student with that specialised information which he may require, while at the same time affording to the trader, banker, or manufacturer who is not in a position to secure the fullest information for his purpose, knowledge which can hardly fail to be of the very greatest assistance to him in the correct keeping of his accounts, upon a system specially adapted to his requirements, and therefore involving a minimum expenditure of labour. It is expected that the series will also be found of material assistance to bookkeepers of all classes.

Without aiming at giving an exhaustive account of the manner in which each separate business is conducted, the technical points in connection with each industry will receive as much attention as is necessary in order fully to elucidate the system of accounts advocated, while each volume will be the work of one who has made that particular class of accounts more or less a speciality. It is obvious, however, that to enable the necessary ground to be covered in the space available, it is incumbent to assume upon the part of the reader a certain knowledge of general bookkeeping. The extent of the knowledge assumed will vary according to the nature of the class of accounts considered. For example, in the volumes on "Bank Accounts" and "Shipping Accounts," a thorough acquaintance with ordinary double-entry bookkeeping is not unnaturally assumed; but in the case, for instance, of "Auctioneers' Accounts," "Domestic Tradesmen's Accounts," and other similar volumes, such explanations are included as will enable the ordinary intelligent reader fully to grasp the methods described even although his knowledge of bookkeeping may be of an elementary description. These explanations are, doubtless, superfluous as far as accountants are concerned, but are necessary to make the volumes of value to the majority of those specially engaged in these particular industries.

To subscribers for the whole series it may be added that, when completed, it will form a most valuable and practically complete library, dealing, at the hands of specialists, with practically every class of accounts, and illustrating the application

of the theory of double-entry as described in general works on bookkeeping.

The first series (of twenty volumes) has already been completed, and particulars of the subjects dealt with will be found on p. i. A second series (which will comprise about thirty more volumes) is now in progress, which when issued will complete the scheme. Many of these have already been arranged for, but the Editor will be glad to receive suggestions and offers from accountants of experience for the undertaking of volumes not yet announced.

34 Moorgate Street,  
London, E.C.

*June 1903.*

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## ELECTRIC LIGHTING ACCOUNTS.

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## INTRODUCTION.

---

THE supply of electricity is carried out under three leading principles, viz. :—

- (1) By distribution to all classes of consumers under Provisional Orders.
- (2) By supply in bulk under private Acts to authorised undertakers and users.
- (3) By License for a limited period.

The Acts of Parliament governing the supply are the Electric Lighting Act, 1882 ; an Act to amend the Act of 1882, passed in 1888 ; and the Electric Lighting (Clauses) Act, 1899, which incorporates in one Act certain provisions usually contained in Provisional Orders. Under the Act of 1899 the form of a Provisional Order is much simplified.

Application may be made for a Provisional Order for the area of any Local Authority, or for several areas, if contiguous.

Authority to supply in bulk under what are termed Power Schemes, covering extensive areas, is obtained by private Act of Parliament, and is usually limited to the right of laying mains to supply authorised users—that is to say, undertakers under Provisional Orders, and Tramway Companies.

Licenses are now seldom granted.

The procedure in applying for a Provisional Order depends upon whether the application is made by a Local Authority, company, or person.

In the first-named case, the application is made in pursuance of a resolution passed at a special meeting of the Local Authority, held after one month's previous notice of the same, and of the purpose thereof, has been given in the manner in which notices of such meetings of Local Authorities are usually given, and the Board of Trade require a certificate from the Secretary or Clerk, reciting copies of the notice and of the resolution, and also declaring that the notice was duly given and the resolution duly passed.

In the case of any other applicants, notice must be given to the Local Authority of the area sought to be supplied on or before the 1st July, and to anyone authorised to supply within the same area on or before the 1st November.

In all cases advertisements must be inserted in October or November (once in each of two consecutive weeks) in a paper published and circulated in the district, and once in the *London Gazette*, setting forth the objects of the application, description of proposed area, names of streets in which it is proposed that electric lines shall be laid down within a specified time, a list of streets not repairable by the Local Authority, railways and tramways proposed to be broken up, and the address of offices in London and in the area of supply where printed copies of the draft order may be obtained. Before the 30th November a copy of the advertisement, and map of the area, must be deposited with the Local Authority and Clerk of the Peace for the County. On or before the 21st December the application must be made by memorial to the Board of Trade, accompanied by a fee of £50 and six copies of the draft Provisional Order.

In the case of a Local Authority, a statement must be made as to the sums proposed to be expended, whether it is intended to raise a loan, rateable value of the district, amount of existing

indebtedness and borrowing powers, and the amount of existing rates in the £.

In the case of other applicants, a statement must also be made as to the capital proposed to be expended, and how it is to be provided.

The consent of every Local Authority must be obtained; but the Board of Trade have power to dispense with it, if they consider that it has been unreasonably withheld.

Another method of obtaining a Provisional Order is by transfer; but this only applies to an Order obtained prior to 1899, as in that year the transfer clause, previously inserted, was no longer permitted, with the object of abolishing the traffic in transfers of Provisional Orders.

When the Board of Trade have granted the Provisional Order it is embodied in a Confirmation Bill, and passed through Parliament, a special report being made by the Board to Parliament in cases where the consent of the Local Authority is dispensed with. The order takes effect from the date of Royal Assent.

A Provisional Order is granted for forty-two years, or a shorter period. The Local Authority may purchase within six months of the expiration of such period, or within six months of the expiration of every following period of ten years.



# ELECTRIC LIGHTING ACCOUNTS.

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## CHAPTER I.

---

### INCOME AND EXPENDITURE.

---

THE revenue of an Electric Lighting Company is derived from—

- (1) The Sale of Current.
- (2) Hire or Rental of Meters, Motors, Fittings, &c.
- (3) Fees.
- (4) Sundry Sales.
- (5) Rents.
- (6) Investments.

The usual headings, to which the different descriptions of expenditure are allocated, will be seen in the Allocation Table subjoined. It should be a firm rule of the management that no expenditure can be incurred without the sanction of the board. A statement of proposed expenditure, say for every three months, should be submitted to the board for its sanction, upon the actual working of which either the Secretary or the Accountant should report to the board at the expiration of each period. The following is an illustration of such a statement.

## THE WROXHAM ELECTRIC LIGHTING CO., LIM.

December 30th 1902.

No. 3.

To THE DIRECTORS OF THE WROXHAM ELECTRIC LIGHTING CO.

I append particulars of my requirements for the Quarter ending 31st March 1903, and beg to apply for the authority of the Board to incur expenditure in respect thereof up to **£475**.

PARTICULARS OF REQUIREMENTS.		Amount		
Quantity or Weight	Description			
		£	s	d
100 Tons..	Coal @ 14/- per ton .. .. .	70	0	0
1 Barrel.	Cylinder Oil @ 1/9 per gallon .. ..	3	10	0
1 Do. .	Crank Chamber Oil @ 1/6 per gallon .. ..	3	0	0
3 Cwt. .	Coloured Waste @ 17/- per cwt. .. ..	2	11	0
1 Gross .	Sponge Cloths .. .. .	0	8	0
	Engine Room Stores :—			
	Lamps, graphite, grease, packing, emery, polish, carbon brushes, gauge glasses, &c. .. .. .	7	0	0
	Tools .. .. .	2	0	0
	House Services (Materials).. .. .	20	0	0
	Water .. .. .	5	0	0
	Cell Room Stores .. .. .	3	0	0
	Wages .. .. .	173	0	0
	Salaries .. .. .	100	0	0
	Rents, Rates, &c. .. .. .	15	0	0
	Secretarial and Administration Expenses..	65	0	0
		<hr/> <hr/>		
		£469	9	0

Date sanctioned, December 21st 1902.

Chairman of Board, J. BROWN.

J. ROBINSON, Secretary.

At the end of each quarter the Accountant reports upon the working of the estimate, giving briefly the heads and amount of expenditure authorised and actually incurred.

## ALLOCATION TABLE.—REVENUE.

DESCRIPTION	REFERENCE
<b>A.—Generation.—</b>	
Fuel Account (Coal or other Fuel, including dues, carriage, unloading, storing, and all expenses of placing the same on works) .. .. .	A. 1.
Generation Stores (such as Engine room stores, oil, waste, &c.) .. .. .	A. 2.
Water .. .. .	A. 3.
Proportion of Salaries of Engineers, Superintendents, and Officers as certified by the Managing Director, Chairman, or Engineer .. .. .	A. 4.
Generation Wages .. .. .	A. 5.
Repairs and Maintenance of Buildings .. .. .	A. 6.
Repairs and Maintenance of Engines, Boilers, &c. ..	A. 7.
Repairs and Maintenance of Dynamos, Alternators, Exciters, Balancers, and Boosters .. .. .	A. 8.
Repairs and Maintenance of Machinery, including Condensers, Pumps, Steam, Water, and Exhaust Pipes and Appliances, Instruments, and Tools ..	A. 9.
Repairs and Maintenance of Accumulators and Accessories .. .. .	A. 10.
Repairs and Maintenance of Station Lighting .. ..	A. 11.
<b>B.—Distribution.—</b>	
Proportion of Salaries of Superintendents and Officers, as certified by the Managing Director, Chairman, or Engineer .. .. .	B. 1.
Distribution Wages (Linesmen, Fitters, Labourers, &c.)	B. 2.
Repairs and Maintenance of Mains of all classes ..	B. 3.
Repairs and Maintenance of Transformers, Meters, Switches, Fuses, and other Apparatus on consumers' premises .. .. .	B. 4.
Repairs and Maintenance of Distribution Stations ..	B. 5.
Sundries .. .. .	B. 6.
<b>C.—Public Lamps.—</b>	
Public Lamps Repairs .. .. .	P.L. 1.
Public Lamps Renewals .. .. .	P.L. 2.

The remainder of the Revenue Accounts are :—

**D.—Royalties.—**

*i.e.*, Royalties payable for use of patents or patent processes.

**E.—Rents, Rates, and Taxes.—**

- (1) Rents Payable.
- (2) Rates and Taxes.

**F.—Management Expenses.—**

- (1) Directors' Remuneration.
- (2) Salaries of Managing Engineers, Secretary, Accountant, Clerks, and Messengers as certified by the Managing Director, Chairman, or Engineer.
- (3) Salaries and Commissions of Collectors.
- (4) Stationery and Printing.
- (5) General Establishment Charges.
- (6) Auditor's Fee.
- (7) Auditor appointed under the provisions of the Order.

**G.—Law and Parliamentary Charges.—**

**H.—Depreciation.—**

- (1) Leasehold Works.
- (2) Buildings.
- (3) Plant, Machinery, &c.

**I.—Special Charges.—**

- (1) Insurances, Superannuation, &c.
- (2) Expenses for Certification of Meters.

The above titles agree with those in the Board of Trade prescribed form of Revenue Account.



The Capital Accounts are:—

DESCRIPTION	REFERENCE
Lands, including Law Charges incidental to acquisition ..	C. 1.
Buildings .. .. .	C. 2.
Machinery, including Engines, Boilers, Dynamos, Exciters, Condensers, Pumps, Steam Appliances, Balancers, Boosters, and Switch-boards .. .. .	C. 3.
Accumulators at Generating and Distributing Stations ..	C. 4.
Mains, Service Cables, Conduits, Pipes, &c., Providing and laying .. .. .	C. 5.
Transformers and Sub-stations.. .. .	C. 6.
Motors .. .. .	C. 7.
Electrical Instruments .. .. .	C. 8.
House Service .. .. .	C. 9.
Tools .. .. .	C. 10.
Meters and Indicators .. .. .	C. 11.
Free Wiring .. .. .	C. 12.
Public Lamps .. .. .	C. 13.
Office Furniture and Fittings .. .. .	C. 14.
Patents .. .. .	C. 15.
Licence, Provisional Order, or Act .. .. .	C. 16.
Preliminary Expenses .. .. .	C. 17.

## CHAPTER II.

---

### COSTS AND CHARGES.

---

ELECTRICAL energy is charged per Board of Trade unit of 1,000 watt hours, the unit being equivalent to 1,000 watts of electrical power in use for one hour. A Board of Trade unit is generally written B.T.U. Ordinary 8 c.p. incandescent lamps require per candle power from  $3\frac{1}{2}$  to  $4\frac{1}{2}$  watts of electrical energy; 16 to 32 from 3 to 4 watts, according to the length of life allowed the lamp. If, therefore, an 8 c.p. lamp consumes 30 watts of electrical power in one hour, it will consume one unit in  $33\frac{1}{3}$  hours ( $1,000 \div 30$ ). The higher the candle power per lamp the less number of watts required per candle power. There are, however, electric lamps on the market which give a larger candle power of light or greater illumination for the same consumption of electrical energy than the ordinary lamps. The initial cost of these lamps, as well as that of renewal, is greater than that of the ordinary lamps; but the saving is due, light for light, to economy in the reduced consumption of current.

With regard to the relative cost of gas and electricity, it has been established that 8d. per Board of Trade unit is equal to gas at about 4s. per 1,000 cubic feet, which may be applied to any case. For instance, electricity at  $6\frac{1}{2}$ d. per Board of Trade unit is = to gas at 3s. 3d.

$$\frac{4 \times 6\frac{1}{2}}{8} = 3s. 3d.$$

Electricity at 6d. per Board of Trade unit is = to gas at 3s.

$$\frac{4 \times 6}{8} = 3s.$$

In electricity the units of measurement are the Volt, which may be defined as the unit of pressure; the Ampere, or unit of current; the Ohm, the unit of resistance; and the Watt, the unit of power.

$$\text{A Watt} = \frac{1}{746} \text{ horse-power, or } 746 \text{ watts} = 1 \text{ horse-power.}$$

Therefore  $746 \times \text{horse-power} = \text{watts}$ , and  $\text{watts} \div 746 = \text{horse-power}$ .

A Kilowatt = 1,000 watts.

If an 8 c.p. lamp consumes 30 watts in an hour, 20 such lamps will require  $(30 \times 20)$  600 watts, and if the pressure be 100 volts, the number of amperes is  $(\frac{30}{100}) \cdot 3$  per lamp. The number of watts per hour for each candle-power of light given is, of course,  $(\frac{30}{8})$  3.75.

For arc lamps for factories and workshops and public lighting the current varies according to the lighting power of the lamp; 10 and 12 amperes are, however, common. A 10 ampere lamp will use about 500 watts an hour.

Broadly, there are two systems of supply, known as the "high pressure" and "low pressure," or "high tension" and "low tension."

The Board of Trade define 500 volts continuous, or 250 volts alternating, as high pressure supply, whilst below 500 volts continuous or 250 volts alternating are low pressure, a pressure of anything over 3,000 volts being defined as extra high pressure. The current generated may be "continuous," sometimes called "direct," or alternating. "Continuous" or "direct" current may be defined as current progressing continuously in the same direction, whilst alternating current is current rapidly progressing or flowing alternately in one direction and then in the other in the conductors.

The "high tension" system with alternating current is usually adopted in cases where the current has to be transmitted long distances, sub-stations or distributing stations being provided at convenient points, where it is transformed by transformers or converters—*i.e.*, reduced to low pressure, or the pressure at which it is to be used by the consumer. In cases, however, where the supply is required within a radius of about a mile of the power station, the low tension continuous current system is usually adopted.

The Board of Trade regulations provide that the pressure of supply delivered to any consumer shall not, except with the approval of the Board, exceed 250 volts. The pressure of a supply delivered to a transforming station, or to a transforming apparatus on a consumer's premises, may exceed 250 volts, but must not exceed the limits of high pressure.

"Accumulators," "cells," "storage batteries," or "secondary batteries" are receptacles for the storage of electricity, which is conveyed to them by connections with the dynamo, which generates the current. In some stations the demand at certain times is almost entirely supplied by accumulators, which are charged at intervals.

A dynamo is a machine which converts mechanical energy into electrical energy, and its capacity is expressed in kilowatts. To drive a dynamo requires, roughly,  $1\frac{1}{2}$  horse-power per kilowatt—that is to say, a 250 K.W. dynamo requires about  $(250 \times 1\frac{1}{2})$  375 horse-power. A dynamo which is used to give a direct current is frequently termed a direct or continuous current machine, whilst a dynamo which is used to give alternating current is frequently termed an alternator.

There are different methods in vogue of charging for the consumption of current. By the Maximum Demand System a meter and a demand indicator are required, the meter registering

the total consumption, and the indicator recording the maximum demand—that is, the largest quantity of electrical energy in use at some particular time during a certain period. Two rates obtain. The maximum demand is charged at the higher rate, and all consumption beyond the maximum demand at the lower rate.

As electricity cannot be stored in large quantities, and even in any quantity without loss, a certain portion of the plant must be kept at work for the supply of the full quantity of current which a consumer may at any time require; and the object of the two rates is to make provision for the payment by the consumer of a due proportion of the standing charges before benefiting in the reduced price.

Broadly, the charges incurred in the generation and supply of electrical energy may be described as (1) Standing or Fixed, and (2) Productive or Running.

**The Standing Charges are:—**

- Depreciation. Say  $7\frac{1}{2}$  per cent. on Capital Cost.
- Wages.
- Proportion of Fuel and Stores.
- Maintenance of Buildings, Mains, &c.
- Rent, Rates, and Taxes.
- Directors' Fees.
- General Establishment Charges.
- Salaries.
- Interest on Capital Outlay. Say 5 per cent.

**The Productive Charges are:—**

- Fuel.
- Oil, Waste, Water, and General Stores and Materials.

The Standing Charges are not affected by the output of electrical energy. They are incurred irrespective of the extent

of the output. On the other hand, the output, which varies according to the demand, affects the cost of production or running. The demand may assume different phases. At some periods of the day it may be for driving machinery (called a Day Load), at another time it may be for shops (Evening Load), and for private houses a Late Hour Load. The more continuous business that can be secured for the plant the cheaper the cost of production, and consequently that of the current to the consumer. The cost of production, as stated, affects the price to the consumer, these two considerations being controlled by the load factor.

We will suppose that the maximum capacity of the plant at the station is 470 kilowatts. Now, a kilowatt of plant will produce one unit per hour, and consequently 24 units in one day. If, therefore, the demand were such as to necessitate the use of the whole plant, say, continually for 24 hours at full load, or on 100 per cent. load factor, the output in 24 hours would be  $470 \times 24 = 11,280$ ; in 6 hours, 2,820 units, and so on.

The load varies momentarily. The daily use of energy may be small, thereby necessitating the running of a small portion only of the plant installed, whilst for one, two, or three hours during the evening a considerable percentage of the lamps connected with the mains may be in use, thereby necessitating the running of a larger portion of the plant. In any case, the provision of plant should be equal to the maximum load demanded, and the term "load factor" may be explained as the ratio of Board of Trade units sold in a given period to the number of units which would have been sold had the maximum load demanded been on the plant during the total number of hours in that period. For example, the load factor of a station is the result of—

$$\frac{\text{Units sold} \times 100}{\text{Maximum demand} \times \text{hours}}$$

*Example :—*

$$\frac{28,200}{60} \times \frac{100}{2,208} = \underline{\underline{21.28\%}}$$

K.W.

It may be remarked that in average cases of supply for private lighting the output is equal to a full load on the plant for about three hours a day, and the average load factor would therefore be three twenty-fourths or  $12\frac{1}{2}$  per cent.

For instance, let us assume a daily three-hour consumer ; period, January to March = 90 days. Now—

Days	Hours per day	Watts per hour	
90	× 3	× 30	= 8,100 ÷ 1,000 = $8\frac{1}{10}$ units.

The maximum demand is  $\frac{810}{1000}$  K.W., and

$$\frac{810}{1000} \times \frac{100}{2160} = \underline{\underline{12\frac{1}{2}\%}}$$

In order to generate current economically the site of the Generating Station should be near a river, where water is abundant for condensing purposes, and where coal may be delivered and handled without undue expense. We will assume the following illustration :—

Plant capacity, 2,000 K.W.

Standing charges, £14,000 per annum.

Production charges, £6,000 per annum.

Standing charges,  $\frac{14,000}{2,000} = £7$  per K.W. of plant per annum.

Production charges,  $\frac{6,000}{2,000} = £3$  per K.W. of plant per annum.

We will suppose that a consumer's bill for three months, April, May, and June (91 days), amounts to 2,000 units, and that the tariff is 8d. per unit for one hour's use on the average of maximum demand per day, and 2d. per unit for any quantity in excess thereof. At the end of June it is found that the

average maximum demand for one hour per day over the 91 days has been 12 kilowatts. We therefore have—

The cost to the consumer—	£	s	d
12 × 91 = 1,092 units @ 8d. =	36	8	0
2,000 - 1,092 = 908 „ „ 2d. =	7	11	4
<u>2,000</u>	<u>£43</u>	<u>19</u>	<u>4</u>

Average price = 5.27d. per unit.

The cost to the Electricity Works is, roughly—

*Standing Charges.*

1 Kilowatt = £7 per annum.  
 12 Kilowatts = £84 „ „  
 Or £21 per quarter. £21 ÷ 2,000 = 2.52d. per unit sold.

*Productive Charges.*

1 Kilowatt costs £3 per annum.  
 12 Kilowatts cost £36 „ „  
 Or £9 per quarter. £9 ÷ 2,000 = 1.08d. per unit sold.

*Total Cost.*

	d.
Standing charges ..	2.52
Productive charges ..	1.08
Total ..	<u>3.60</u> and

Average price charged	d.
per unit ..	5.27
Less Cost ..	<u>3.60</u>

1.67 per unit profit, without taking into consideration loss in transmission, transforming, &c.

Supposing that the 2,000 units had been consumed at a uniform rate of six hours per day, the maximum demand would have been—

$$\frac{2,000}{91 \times 6} = 3.66 \text{ K. W.}$$

On this basis the charge to the consumer would have been—

3.66 × 91 = 333 units @ 8d. ..	11	2	0
And 2,000 - 333 = 1,667 „ „ 2d. ..	13	17	10
<u>2,000</u>	<u>£24</u>	<u>19</u>	<u>10</u>

Average price 3d. per unit.



The cost to the Electricity Works would have been—

1 Kilowatt = £7 per annum.

3.66 Kilowatts = say, £25 per annum.

Or, say, £6 per quarter and  $\frac{6}{2,000} = \cdot 7$  per unit sold.

### *Productive Charges.*

1 Kilowatt costs £3 per annum.

Say 4 Kilowatts cost £12     „

Or £3 per quarter.  $3 \div 2,000 = \cdot 36$  per unit sold.

Standing charges ..	7		
Productive charges ..	36	Average price ..	3d.
	<u>106</u>	Cost price ..	<u>106</u>
Cost.		Profit ..	194

It will therefore be seen from the above simple illustration that heavy demands for short periods per day upon the Electricity Supply Station are costly both to the consumer and the producer, and that the small consumer who makes a steady or uniform demand over a reasonable period daily (though his total consumption for the same period is much less than that of the large consumer) is a more profitable customer to the Lighting Company than the large consumer who makes a large but brief daily demand upon the Station plant, whilst relatively the cost to the small consumer is less than that to the large consumer.

A manufacturer proposes to instal a 100 horse-power motor to drive machinery. Estimate the number of Board of Trade units per annum, assuming that the motor runs, say, for 261 days per annum at 9 hours per day, and for 52 days at 5 hours per day.

$$261 \times 9 = 2,349$$

$$52 \times 5 = 260$$

2,609 Hours, and

$$746 \times 100 \times 2,609 \div 1,000 = \underline{\underline{194,631 \text{ Units.}}}$$

A consumer has fifteen 8 c.p. lamps, each lamp burning, say, 30 watts an hour. He is charged 7d. per unit for 100 hours' use per quarter of the maximum demand, and 2d. per unit for the remainder. His consumption, we will assume, is as follows. January to March.

No. of days		No. of lamps used		Hours used daily		No. of watts		Watt hours
20	×	2	×	2	=	80	×	30 = 2,400
40	×	6	×	3	=	720	×	30 = 21,600
20	×	12	×	4	=	960	×	30 = 28,800
10	×	15	×	5	=	750	×	30 = 22,500
								<u>75,300</u>

$$\text{and } \frac{75,300}{1,000} = 75 \text{ Units.}$$

His maximum demand is  $15 \times 30 \div 1,000 = \frac{9}{20}$  K.W., and

$$\dagger \frac{9}{20} \times 100 = 45 \text{ Units @ 7d.} = \text{£1 } 6 \text{ } 3$$

$$75 - 45 = 30 \text{ ,, ,, 2d.} = \text{0 } 5 \text{ } 0$$

$$\text{£1 } 11 \text{ } 3$$

$$\dagger \frac{15 \times 30 \times 100}{1,000} = \underline{\underline{45 \text{ Units.}}}$$

The connections to a power station are usually expressed as being equivalent to so many 8 c.p. lamps. For instance, assume a power station with the following connections:—

- (a) 5,000 8 c.p. lamps = .. .. = 5,000  
 (b) 20 8 h.p. motors =  $(746 \times 8 \times 20 \div 30) = 3,978$   
 (c) 1,000 16 c.p. lamps = .. .. = 2,000  
 (d) 50 20 h.p. motors =  $(746 \times 20 \times 50 \div 30) = 24,866$

Equivalent to, say .. 35,844 8 c.p. lamps  
 (30 watts)

The equivalent of the flat rate system to that of the maximum demand may be exemplified as shown below.

On the basis that the maximum demand tariff is 4d. and 1d.

First hour, or 1 hour per day consumer .. .. .	Flat Rate.
Second hour, or 2 hours per day consumer, 1 hour 4d.	= 4d.
1 hour 1	
<u>5 ÷ 2 = 2.5</u>	

Third hour, or 3 hours per day consumer, 1 hour 4d.	Flat Rate.
2 hours 2	
<u>6 ÷ 3 = 2</u>	
Fourth hour, or 4 hours per day consumer, 1 hour 4d.	
3 hours 3	
<u>7 ÷ 4 = 1.75</u>	
Fifth hour, or 5 hours per day consumer, 1 hour 4d.	
4 hours 4	
<u>8 ÷ 5 = 1.60</u>	
And so on.	

That is to say, taking a four-hour consumer, 4d. for the first hour and 1d. for remainder:—

1 Unit @ 4d.	..	..	=	4d.
3 Units „ 1d.	..	..	=	3
<u>4 Units</u>	..	..	..	<u>7</u>

on the maximum demand system is equivalent to

4 Units @ 1.75d.	..	..	=	<u>7d.</u>
------------------	----	----	---	------------

on the flat rate system on the basis of the tariff indicated.

Incandescent lamps can be bought almost at any price. With regard to wiring and fittings, these have often to be provided by the consumer at his own cost. Some companies, however, agree on certain conditions to provide the material and do the work free of charge, slightly increasing the price per unit, or the consumer may at any time purchase the wires and fittings, when he pays the ordinary price charged for current, or the cost may be spread over a period of, say, three years, payable in equal monthly instalments. Arc lamps are used principally outdoors, but they are equally suitable for large indoor places, such as factories, &c.

The charge for the hire of meters usually ranges from 1s. to 2s. 6d. per quarter.

For motive purposes current is supplied at a much less rate than that for lighting.

The hire of motors (simple hire) may cost the consumer:—Cost of motor, plus, say, 20 per cent., divided by 20 (four quarters for five years), equals permanent quarterly hire.

If on the hire-purchase the period may be limited to three years, and the hire in that case equals:—Cost of motor, plus, say, 20 per cent., divided by 12 (four quarters for three years), equals quarterly hire for three years, after which it becomes the property of the consumer.

6d. Stamp.

#### AGREEMENT FOR HIRE OR HIRE-PURCHASE OF MOTORS.

**This Agreement** made the \_\_\_\_\_ day of \_\_\_\_\_ 190 ,  
between the

in the

(hereinafter called the "Company," which expression shall, unless the context otherwise require, be deemed to include its successors and assigns), of the one part, and

of

(hereinafter called the "Hirer"), of the other part.

1. The Company agrees to let on hire to the Hirer, and the Hirer agrees to take on hire from the Company, the Motor which is more particularly specified in the schedule hereunder. The Motor shall be supplied (and fixed) by the Company at the Company's expense.

2. The Company will supply and the Hirer will take from the Company the whole of the electrical energy required for the above-mentioned Motor, upon the conditions expressed in this Agreement and in the Company's Provisional Order.

3. The Hirer agrees to pay the Company £        per quarter by way of rent for the Motor. Such payment to commence from the day of       , and to continue until the hiring shall be determined, under the provisions hereinafter contained; the first payment, or a proportionate part thereof, to be made on the        day of       .

4. The Hirer shall also pay to the Company for the electrical energy supplied for the said Motor in accordance with the scale of charges for the time being in force in the Company's area of supply between the Company and its Consumers who are owners of their own Motors.

5. The Hirer shall, during the hiring, keep the Motor in good repair and working order, and bear the expense of all renewals—*e.g.*, brushes, &c.—and repairs which shall become necessary, except such as shall be rendered necessary by the default of the Company, or shall be the natural result of fair wear and tear, such excepted renewals and repairs being made good by the Company so far as the Motor is concerned.

6. The Hirer will not, during the hiring, sell or offer for sale, or assign, mortgage or underlet, or otherwise part with the possession of, the Motor or any part thereof, or remove the same or any part thereof from the above-mentioned address of the Hirer without the previous consent in writing of the Company.

7. The Hirer will, during the hiring, punctually pay the rent of the premises occupied by him in which the Motor is affixed.

8. The Hirer will, during the hiring, permit the Company and their agents and employees, at all reasonable hours, to enter upon the Hirer's premises to inspect the condition of the Motor, and to make good any defects for which, under this Agreement, the Company shall be responsible, and to remove the Motor whenever the Company shall, under the provisions of this Agreement, become entitled to have possession thereof.

9. If the Hirer shall desire to terminate the hiring, he shall be at liberty to do so on any one of the usual quarter days after the        day of       , upon giving not less than one quarter's notice to the Company of his desire so to do; and at the expiration of such notice the

hiring shall be determined, and the Hirer shall thereupon deliver up the Motor to the Company.

10. If the Hirer do not pay the rent hereby reserved, or do not fulfil the conditions of this Agreement, or if the Hirer give to the Company such notice as is mentioned in Clause 7 hereof, or if a Receiving Order in Bankruptcy is made against the Hirer, or if he shall execute an Assignment for the benefit of his creditors, or arrange or compound with the greater number in value of them, or if he shall suffer his effects to be distrained upon or taken in execution, or allow any judgment against him to remain unsatisfied, then, and in any of the said cases, the hiring shall become immediately terminable at the option of the Company, and the Company, their agents or employees, may enter upon the premises and take possession of and remove the Motor, doing as little damage as may be.

11. If the hiring is determined under either Clause 7 or Clause 8 of this Agreement, the Company may, notwithstanding the return or taking possession of the Motor, recover by action from the Hirer all rent payable in accordance with the terms of this Agreement, and also damages for any defect in the Motor other than such defect as, under the terms of this Agreement, the Company would be bound to make good, and any costs, expenses, and payments necessarily or properly incurred or made by the Company in connection with obtaining possession of the Motor; and the Hirer shall not be entitled to any allowance or return in respect of rent paid or set-off in respect of money spent on the Motor.

12. When the Hirer shall have paid to the Company rents amounting in the aggregate to the sum of £ , then the Motor becomes the property of the Hirer; but until the Hirer shall have paid the sum aforesaid the Motor shall remain the sole property of the Company, and the Hirer shall not be deemed to have bought or agreed to buy the same.

13. The Company shall have the right to assign the Motor (subject to this Agreement) and the Benefit of this Agreement to any other Company or Local Authority or person.

Signature of Hirer.....

In some "Free Installations" the company undertakes to instal so many lamps, say six 16 c.p. incandescent lamps, including the necessary wires, fittings, shades, &c., free of charge, on the

premises, charging a certain rate per Board of Trade unit for any quantity up to that which would be taken by the maximum number of lamps on at any one time burning 100 hours per quarter, and a reduced rate per unit afterwards, as well as a rental of 2s. 6d. per quarter for the meter. A stipulation is also made that if in any one quarter the value of the electricity so supplied is less than, say, 12s., the consumer agrees to pay by way of rental for the installation such a sum as shall make up a minimum payment of 12s. per quarter. All repairs and maintenance of the installation are done by the company at the expense of the consumer, and the installation remains the property of the company until otherwise mutually agreed.

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### CHAPTER III.

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## PURCHASE, STORAGE, AND RECORD OF STORES AND MATERIALS.

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IN concerns of magnitude periodical contracts or arrangements are sometimes made for the supply of such stores and materials as can be conveniently and advantageously contracted for (the quantities being based upon previous experience and estimated future requirements), but non-committal as regards the actual quantities which shall be taken, which may be either less or more than those named in the contract, and in cases of materials which may from time to time be required outside contracts competitive invitations are issued. It is, of course, very desirable that firms which make a speciality of certain goods which may be required should be selected for the purpose of competition, and where it is possible, and the possibility is combined with economy, supplies obtained direct from the manufacturers.

Close attention is absolutely necessary to every minute detail in connection with the purchase of stores and materials.

It will be noticed in what follows that invitations usually stipulate for delivered prices. The practice of manufacturers is, however, variable. Some quote delivered prices in response to all enquiries, except those not exceeding £2 or £5 in value; whilst others quote inflexibly f.o.r. at the Works, charging, if pre-arranged, say, 5 per cent. on the value of the order for the carriage. Where it is necessary to obtain railway rates it should be noted whether they are quoted only S. to S.—*i.e.*,



station to station—or whether they include collection and delivery (C. and D.).

The following is a usual form of invitation to tender :—

THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

WROXHAM,

*January 21st 1903.*

To THE GENERAL MANUFACTURING COMPANY,  
UPPERTON.

Dear Sirs,

Please quote your lowest prices on this form in the space below for the following goods, and state the time required for delivery.

Prices must include delivery to the Company's station at Wroxham, and be subject to a discount of  $2\frac{1}{2}\%$  for payment on our usual pay day.

Packing cases, &c., should not be invoiced, as no charge therefor can be recognised ; but every endeavour is made to return such empties as are worth returning.

Yours truly,

JOHN ROBINSON, *Secretary.*

Quantity, or Weight	Description of Goods	Price	Per	Less Trade Discount	Date of Delivery
Tons 10	Pure Trinidad Bitumen				

To THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

We agree to supply the goods that you require, or any portion thereof, in accordance with your conditions as stated above.

THE GENERAL MANUFACTURING COMPANY.

*January 22nd 1903.*

All orders issued for stores, &c., as well as all invoices passed in respect thereof, are entered in a book designed as follows :—

ELECTRIC LIGHTING ACCOUNTS.

A.—ORDERS ISSUED							B.—INVOICES PASSED FOR PAYMENT				CREDITS					
No.	Date of Order	No. of Order	Name	Particulars	Details	Total	Reference to B	No.	Date of Invoice	Name	Amount passed	Reference to A	Orders Issued		Invoices Passed	
													No	Date	Amount	No.
						£ s d					£ s d					£ s d

The book, it will be noticed, contains four principal divisions—viz., Orders Issued; Invoices passed for payment; Credits in respect of Orders Issued, and Credits in respect of Invoices passed—and that each division contains a column for cross referencing, so that the difference between the totals of the two sides at any time represents the outstanding liability on orders issued, subject to invoices already passed having been paid. The composition of this difference will be readily perceived from the following form of Reconciliation, which is prepared after the book has been referenced to date and which is submitted by the Secretary to the board at each monthly meeting.

## LIABILITY ON ORDERS PLACED.

	January 31st 1903.	
	£	s d
Total Value of Orders placed to date ..	298	13 0
Less Total Amount of Credits ..	0	4 3
Total Value of Invoices passed to date ..	298	8 9
Less Total Amount of Credits ..	112	0 6
	0	1 9
	111	18 9
	<u>£186 10 0</u>	

Total Value of Orders executed, but not passed for payment, and Orders unexecuted as per Estimated Liability below :—

## RECONCILIATION.

Con- secutive No.	Date of Order	Order No.	Name	Description	Estimated Liability		Orders Unexecuted	Remarks
					£	s d		
3	1903	26	W. Jones ..	Installation, "Ivydene"	£	s d	£	s d
5	Jan. 5	28	National Cement Co. ..	Cement ..	5	10 0	10	0 0
7	19	30	Nut and Bolt Co. Lim. ..	Nuts and Bolts ..	5	0 0		
8	14	31	Electric Supply Co. ..	Lamps ..	10	0 0		
9	15	32	Do. ..	Lamp Holders ..	5	0 0		
10	18	33	Jas. Wilkinson ..	Coal ..	97	0 0	54	0 0
11	22	34	Electric Manufacturing Co. ..	Motor ..				Balance of Order
	23				£122	10 0	£64	0 0

In the Stores Warehouse recesses should, as far as possible, be provided for the methodical and economical storage of goods, and at the front of each recess there should be exhibited what is known as a Stores Card, viz. :—

No. of RECESS 12

Name of Article 16 C.P. Lamps  
 Maximum Supply to be kept 500  
 Minimum Supply to be kept 250

RECEIVED				ISSUED			
Date	From whom received	Price	Quantity	Date	Quantity	Date	Quantity
1902 Aug. 6	The Newton Manufact'ring Co. . . . .	61.	300	1902 Sept. 1	10		

the object and utility of which are obvious from the above illustration. At the entrance to each series of recesses should be exhibited an Index Card of the articles stored in each series, viz. :—

No. of Recess	Description of Article
1	8 C.P. Lamps
2	16 C.P. Lamps
3	Lamp Globes
4	Tape
5	Compounds

The storekeeper should ascertain his requirements monthly, and send particulars to the Engineer on a Requisition Form, viz. :—

## THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

No. 42.

February 18th 1903.

## PARTICULARS OF MATERIALS AND STORES REQUIRED.

Quantity	Description	Quantity in hand	For what purpose required †
Barrels ..	Dynamo Oil .. .. .	1	Stock
Cwts. ..	Coloured Waste .. .. .	25 lbs.	Do.

† This is generally for Stock.

JOHN JONES, *Storekeeper*,  
TIMOTHY ATKINS, *Engineer*,

by whom they should be closely scrutinised and countersigned.

All orders are prepared and issued by the Secretary.

**Form.—**

## THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

No. 246.

(Requisition No. and Date).

February 7th 1903.

To WM. BROWN & SON,  
UPPERTON.

Please supply and deliver to this Company's Station at Wroxham on or before 25th inst., carriage paid, and send us advice of despatch,

6 Barrels No. 1 Engine Oil.

Price, 10d. per Gallon. Less 2½ %.

JOHN ROBINSON, *Secretary*.

The Requisitions should be methodically filed for future reference, if necessary.

A carbon copy of each order is supplied to the requisitioner.

The advices, as received, should be passed to the storekeeper, who checks the receipt of the goods therewith. The supplies are passed or rejected, as the case may be, by the Engineer.

Any complaint in respect of either quantity or quality should at once be reported to the Secretary, so that he may take the matter up with the supplier.

Advices should be carefully filed, and kept for a reasonable period.

To urge delivery a post-card in the following form may be issued:—

THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

*February 23rd 1903.*

We are urgently in need of the goods indicated below, and shall be obliged if you will inform us on this card by return of post when we may expect delivery.

To THE NEWTON MANUFACTURING CO.,  
NEWTON.

JOHN ROBINSON, *Secretary.*

Order No.	Date	Goods Ordered	Date when delivery will be made
214	1903 Jan. 31st.	Oils	

*Date.....Signature.*

No materials or stores are issued by the storekeeper without the production of a Requisition signed by a responsible person.

Form.—

No. 46.

THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

*March 28th 1903.*

To THE STOREKEEPER.

Please supply the following Goods.

Quantity	Description	Appropriation	Rate	Amount
20 lbs.	Bleached Wipers	Generation A. 2.	3d.	£ s d 0 5 0
			†	†

† These columns are completed by the Storekeeper.

Received above goods.

WM. JENKINS.

WM. JENKINS.

It is usual to keep a full set of Stores Books—*i.e.*, Stores Ledger, Stores Received and Stores Issued Books. The goods received are entered in the Stores Received Book, which may be in the following form:—



## STORES RECEIVED BOOK.

Date	Stores Ledger Folio	Name	Particulars	No.	Weight			Rate	Amount	Freight, Carriage, &c.	Remarks
					T.	c.	q.				
1903 Jan. 6	21	R. Sons & Co. ..	Crank Chamber Oil ..	Barrels 4	..	..	..	1/- gall.	£ s d 8 0 0	£ s d 0 5 0	M. & N. Railway Co.
Jan. 14	14	W. Williamson, Lim. ..	Coloured Cotton Waste ..	..	..	5	..	12/6	3 2 6	0 5 0	
8	5	J. B. Newton ..	Arc Lamp Carbons ..	50	..	..	..	1½	0 6 3	0 5 0	

The entries in the Stores Received Book are posted to suitable classified accounts in the Stores Ledger. When inward cartage, freight, or carriage is incurred in respect of supplies, it is, of course, included in the cost of the goods received as well as in the price of the goods issued.

The requisitions, after having been executed, are entered in the Stores Issued Book, viz.:—

## STORES ISSUED BOOK.

Date	Stores Ledger Folio	Department	Description	No.	Weight			Rate	Amount	Allocation
					T.	c.	q.			
1903 Feb. 14	12	Generation ..	Glass Paper ..	..	..	..	..	1d.	£ s d 0 1 0	A 2
" 13	13	Do. ..	Bolts ..	12	..	..	..	..	0 10 0	A 8
15	14	Distribution ..	Coal ..	..	1	..	..	10/-	0 10 0	A 1
16	13	Generation ..	Sheet Lead ..	..	..	..	13	..	0 5 0	A 7
17	15	Do. ..	Cement ..	1 Bag	..	..	..	..	0 6 0	A 6



A record of the Tools purchased may be kept in the Stores Ledger.

Any goods returned to stock for re-issue are particularised in the following form:—

THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

March 14th 1903.

To THE STOREKEEPER.

Please receive the following Goods.

Job No., if any	Allocation Reference	Description	Quantity or Weight	Rate	Amount
M. 6	Buildings C. 1	Cement	$\frac{1}{2}$ ton	38/- †	£ s d 1 19 0 †

† These columns are completed by the Storekeeper.

ROBERT EVANS, *Engineer or Foreman.*

JOHN JONES, *Storekeeper.*

Material returned, not having been used, is taken into stock at cost price and credited to the original allocation. If the material returned has been in use, and has, of course, depreciated, but can be used again, it is taken back into stock at its then value, and the original allocation credited accordingly. The storekeeper should take care to see in entering such returns to stock in his Stores Received Book that he keeps full particulars of the Departmental Credit Notes in which they are taken into stock.

The Credit Notes are attached, with the Requisitions, to the Stores Issued Statements, and adjusted at the Head Office.

Scrap should not be allowed to develop into an unsightly heap, but should be cleared up at reasonable periods, according to the quantity accumulated and market prices. Materials returned to stock for re-issue are, of course, practically a debit to Stock Account, and a credit to the account which has

returned them, at a price according to the condition of the thing returned.

### SCRAP MATERIAL BOOK.

Date received	Approximate Quantity	Description	SALES			
			Date	To whom sold	Description	Rate Amount
1903 Feb. 26	150 feet	Cable	1903 Mar. 27	John Jones	150 ft. Cable	£ s d Lot 4 0 0

The Board of Trade prescribed form of Revenue Account assumes that Renewals are charged to Revenue, less the amount received for any old material, which is the same, of course, as debiting Revenue Account with Renewals and crediting it with any Sales of old materials.

### INVOICES.

Invoices are rendered by suppliers direct to the Head Office, where they may be entered in a Register as follows:—

### REGISTER OF INVOICES.

Date of Invoice	Date Received	Name	Particulars	Order No.	Amount	Date handed to Engineer	Date Return'd
1903 Feb. 10	Feb. 11	J. Roberts	Bleached Wipers	246	£ s d 1 10 0	Feb. 12	Feb. 14
11	12	J. Williams & Co.	Special T Boxes	239	3 16 0	13	15

and issued to the Engineer or storekeeper, stamped with an indiarubber stamp as illustrated below,

		INITIALS
1	Certified for quantity and quality of goods .. ..	
2	Entered in Stores Received Book, folio..... ..	
3	Priced .. .. .	
4	Calculations, additions, and extensions .. .. .	
5	Terms .. .. .	
6	Reference to authority for expenditure .....	
7	Back Dates .. .. .	
8	Certified by .. .. .	

who is responsible for Items 1 and 2, and initials in the blank spaces accordingly, if correct. The invoices, when returned by the storekeeper are "marked off" in the Head Office on the copy orders to which they refer, a copy of every order issued being filed in datal order in a book containing narrow slips of stiff paper, to which the copy orders are gummed or pasted. The clerk turns to the number of the order required, and checks it as regards Items 3, 4, 5, and 6. Opposite each of the items he inserts his initials, if correct. Item No. 7 is checked by the Accountant, and the last space is usually initialled by the Secretary, when the account is ready for payment. When the clerk checks an account with the copy order he (if it is in order) indicates on the order the amount and the date of the account, thus showing thereon what has been passed against the order. This is the meaning of "marking off."

All charges for Cases, Packing, Carriage, and Postage should be deducted, except where arranged to pay.

Accounts are usually paid monthly, the meetings of the board generally taking place once a month.

The form of docket accompanying each payment is as follows:—

February 6th 1903.

THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

To JOHN JONES,

Dr.

Date of Account	Particulars	Original Amount of Account	Amount passed	Deductions
1903 Jan. 2	Oils .. .. .  Less Discount at $2\frac{1}{2}\%$ .	£ s d 4 10 0 .. .. . <u>£4 2 11</u>	£ s d 4 5 0 0 2 1 <u>£4 2 11</u>	5/- for barrels

Checked RECEIVED the sum of Four Pounds,  
Two Shillings, and Eleven Pence.

Certified £4 : 2s. : 11d. JOHN JONES.

The accounts and dockets initialled by the Accountant, with the cheques signed by the Secretary, are entered in a book called the Cheque Agenda Book, which is in the following form:—

BOARD MEETING, January 6th 1903.

Directors' Initials	Name	Amount
C. N.	N. E. W. John Jones.. .. .	£ s d 4 2 11
N. E. W.	C. N. Wm. Thompson .. .. . &c., &c.	10 9 8

and when the accounts are passed by the board for payment the directors signing the cheques insert their initials in the first and second columns on the left-hand side of the book.

The invoices, after being paid, are stamped "Paid," and the folio of the Purchase Book indicated on them. They are then filed away in numerical order in boxes, labelled, say, "Accounts from January to March 1903."

The Vouchers should be inspected periodically, for the purpose of seeing that they are complete for the Auditor.

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### INWARD ACCOUNTS BOOK.

All accounts for purchases of General Stores, Materials, and Fuel are debited to Stock Account and Fuel Account respectively in the Impersonal Ledger by means of the Inward Accounts Book, and the different Personal Accounts in the Personal Ledger credited, the invoices certified by the Engineer being stamped "Stock."

Machinery and other similar purchases put into use at once are not included in the Stores Issued Statement, but are debited direct from the Inward Accounts Book to the account affected in the Impersonal Ledger, and the Personal Account credited, the invoices certified by the Engineer being stamped with the names of the accounts to which they should be allocated. Sundry other Inward Accounts not relating to purchases of stores and materials are also passed through the Inward Accounts Book.

The accounts are entered therein after having been checked, and the dockets and cheques have been prepared and attached to the accounts, the entries being posted to the Personal Accounts to which they relate in the Personal Ledger. The totals of the Allocation columns are posted monthly to the accounts concerned in the Impersonal Ledger by a Journal entry.

## ELECTRIC LIGHTING ACCOUNTS.

## INWARD ACCOUNTS BOOK.

Date	Ledger Fo.	Name	Particulars	Voucher No.	Amount			Stores and Materials			Fuel			Motors			Buildings			Rents			Insurances			Office Furniture			Printing and Stationery			Audit Fees		
					£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d
1903	5	James & James...	Motor...	1	30	0	0	..	..	..	5	0	0	..	..	..	50	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..		
Jan. 1	8	Peter Thomas...	Cartage of Ashes ..	2	5	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
3	10	Do.	Motor ..	3	0	10	0	..	..	..	..	..	..	..	..	0	10	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
5	10	I. Jones ..	Printing ..	4	0	7	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
7	81	T. Thomas ..	Ground Rent ..	5	2	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
10	50	F. Strange ..	Fire Insurance ..	6	4	10	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
12	63	T. Robertson ..	Oils ..	7	10	0	0	10	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
14	79	M. Carter ..	Coal ..	8	124	0	0	..	..	..	124	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
17	50	B. Right ..	Building Extension ..	9	50	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
20	20	H. Hill ..	Audit Fee ..	10	10	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
21	33	T. West ..	Office Furniture ..	11	6	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
25	49	P. Yorker ..	Stationery ..	12	1	5	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
		Total ..		£	263	12	6	10	0	0	129	0	0	50	10	0	50	0	0	2	0	0	4	10	0	6	0	0	1	12	6	10	0	0

Note.—The titles of the account allocations are filled in as the accounts entered may require.



## CHAPTER IV.

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# ALLOCATION OF STORES AND MATERIALS ISSUED.

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At the end of each quarter the Engineer prepares Statements of Stores and Materials Issued and Chargeable to Revenue and Capital. The details are obtained from the Stores Issued Book, and the statements may be checked in the Head Office with the requisitions.

## THE WROXHAM ELECTRIC

## STATEMENT OF STORES AND MATERIALS ISSUED

Date	Requisition No.	GENERATION							
		Coal or other Fuel	Oil, Waste, and other Engine Room Stores	Water	Repairs and Maintenance				
					Buildings.	Engines, Boilers, &c.	Dynamos	Other Machin'ry	Accumu- lators and Ac- cessories
		A 1	A 2	A 3	A 6	A 7	A 8	A 9	A 10
		£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
1903									
Jan. 2	19	..	1 10 6	..	..	..	..	..	..
	3	..	0 7 0	..	..	..	..	..	..
	4	..	..	..	3 17 0	..	0 15 0	..	..
	5	..	0 14 0	..	..	..	..	..	..
	6	..	4 0 0	..	..	..	..	6 5 0	..
	7	87 12 4	0 10 0	..	..	2 18 0	..	..	..
	9	..	..	..	0 12 6	..	..	..	2 0 0
Feb. 10	26	..	0 2 0	..	..	..	..	..	..
	14	..	..	..	..	0 17 0	..	..	..
	18	60 0 0	0 1 8	..	..	..	..	..	..
Mar. 20	30	..	..	..	..	..	..	0 19 8	..
	24	..	..	..	..	4 17 2	..	..	1 12 6
	27	..	0 2 3	..	..	..	..	..	..
	28	65 0 0	..	..	..	..	..	..	..
				5 5 0	..	..	..	..	..
Total	..	£212 12 4	£7 7 5	£5 5 0	£4 9 6	£8 12 2	£0 15 0	£7 4 8	£3 12 6

## SUMMARY.

	£	s	d
Generation .. ..	250	15	4
Distribution .. ..	13	2	4
Public Lamps .. ..	5	18	8
Total .. ..	£369	16	4

## ELECTRIC LIGHTING ACCOUNTS.

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LIGHTING COMPANY, LIM.

A.  
Revenue

for the Quarter ended March 31st 1903.

		DISTRIBUTION				PUBLIC LAMPS		
		Repairs and Maintenance						
Station Lighting	Total Generation	Mains and Services	Apparatus, Meters, Switches, &c.	Distributing Stations	Total Distribution	Repairs	Renewals	Total Public Lamps
A 11		B 3	B 4	B 5		P L 1	P L 2	
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
..	1 10 6	..	1 4 6	..	1 4 6			
..	0 7 0	..	..	..	..	0 15 0	..	0 15 0
..	4 12 0	..	..	..	..	..	5 0 0	5 0 0
0 5 9	0 19 9	..	..	1 15 4	1 15 4			
..	10 5 0	..	..	..	..	0 3 8	..	0 3 8
..	9 1 0 4							
..	2 12 6	..	..	0 8 0	0 8 0			
0 11 0	0 13 0	1 17 6	..	..	1 17 6			
..	0 17 0	..	3 5 7	..	3 5 7			
..	60 1 8							
..	0 19 8							
..	6 9 8	4 11 5	..	..	4 11 5			
..	0 2 3							
..	65 0 0							
..	5 5 0							
£0 16 9	£250 15 4	£6 8 11	£4 10 1	£2 3 4	£13 2 4	£0 18 8	£5 0 0	£5 18 8

Certified by TIMOTHY ATKINS, *Managing Engineer.*

The above Statement would be journalised as follows :—

## JOURNAL.

Date	PARTICULARS	Ledger Folio	Dr.	Cr.
1903			£ s d	£ s d
Mar. 31	Generation Account.. .. .		212 12 4	
	To Fuel Account .. .. .		..	212 12 4
	For Fuel supplied during the Quarter ending 31st March 1903.			
"	Generation Account.. .. .		7 7 5	
	To Stock Account .. .. .		..	7 7 5
	For Engine Room Stores and Materials supplied during the Quarter ending 31st March 1903.			
"	Generation Account.. .. .		5 5 0	
	To Water Account .. .. .		..	5 5 0
	For Water supplied during the Quarter ending 31st March 1903.			
"	Buildings .. .. .		4 9 6	
"	Engines and Boilers.. .. .		8 12 2	
"	Dynamos .. .. .		0 15 0	
"	Other Machinery .. .. .		7 4 8	
"	Accumulators .. .. .		3 12 6	
"	Station Lighting .. .. .		0 16 9	
	To Stock Account .. .. .		..	25 10 7
	For sundry Stores and Materials supplied to Generation, Repairs and Maintenance of Buildings, Plant, and Machinery during the Quarter ending 31st March 1903.			
"	Mains and Services .. .. .		6 8 11	
"	Meters, Switches, &c. .. .. .		4 10 1	
"	Distributing Stations .. .. .		2 3 4	
	To Stock Account .. .. .		..	13 2 4
	For sundry Stores and Materials supplied to Distribution, Repairs and Maintenance of Buildings, Plant, and Machinery during the Quarter ending 31st March 1903.			
"	Public Lamp Repairs .. .. .		0 18 8	
"	Public Lamp Renewals .. .. .		5 0 0	
	To Stock Account .. .. .		..	5 18 8
	For sundry Stores and Materials supplied to Public Lamps for the Quarter ending 31st March 1903.			

The *pro formâ* entries in the Impersonal Ledger would be as follow:—

<i>Dr.</i>		GENERATION.		<i>Cr.</i>	
1903 Mar. 31	To Fuel. . . . .	£	s d		
"	" Engine Room	212	12 4		
"	" Stores . . . .	7	7 5		
"	" Water . . . .	5	5 0		

<i>Dr.</i>		BUILDINGS.		<i>Cr.</i>	
1903 Mar. 31	To R. & M. . . .	£	s d		
		4	9 6		

<i>Dr.</i>		ENGINES AND BOILERS.		<i>Cr.</i>	
1903 Mar. 31	To R. & M. . . .	£	s d		
		8	12 2		

<i>Dr.</i>		DYNAMOS.		<i>Cr.</i>	
1903 Mar. 31	To R. & M. . . .	£	s d		
		0	15 0		

<i>Dr.</i>		OTHER MACHINERY.		<i>Cr.</i>	
1903 Mar. 31	To R. & M. . . .	£	s d		
		7	4 8		

<i>Dr.</i>		ACCUMULATORS.		<i>Cr.</i>	
1903 Mar. 31	To R. & M. . . .	£	s d		
		3	12 6		

## ELECTRIC LIGHTING ACCOUNTS.

*Dr.*

## STATION LIGHTING.

*Cr.*

1903 Mar. 31	To R. & M. .. ..	£ s d 0 16 9			
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*Dr.*

## MAINS AND SERVICES.

*Cr.*

1903 Mar. 31	To R. & M. .. ..	£ s d 6 8 11			
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*Dr.*

## METERS, SWITCHES, &amp;c.

*Cr.*

1903 Mar. 31	To R. & M. .. ..	£ s d 4 10 1			
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*Dr.*

## DISTRIBUTING STATIONS.

*Cr.*

1903 Mar. 31	To R. & M. .. ..	£ s d 2 3 4			
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*Dr.*

## PUBLIC LAMPS (REPAIRS ACCOUNT).

*Cr.*

1903 Mar. 31	To R. & M. .. ..	£ s d 0 18 8			
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*Dr.*

## PUBLIC LAMPS (RENEWAL ACCOUNT).

*Cr.*

1903 Mar. 31	To R. & M. .. ..	£ s d 5 0 0			
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*Dr.* STORES AND MATERIALS ACCOUNT. *Cr.*

			1903 Mar. 31	By Generation.. ..	£ s d 7 7 5
			"	" Repairs and Main- tenance (Buildings and Machinery) ..	25 10 7
			"	" Do. (Distribution) .	13 2 4
			"	" Do. (Public Lamps)	5 18 8

*Dr.* FUEL ACCOUNT. *Cr.*

			1903 Mar. 31	By Generation.. ..	£ s d 212 12 4
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*Dr.* WATER ACCOUNT. *Cr.*

1903 Mar. 31	To Newton Water Co.	£ s d 5 5 0	1903 Mar. 31	By Generation.. ..	£ s d 5 5 0
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*Dr.* CASH BOOK. *Cr.*

			1903 Mar. 31	By Water Account ..	£ s d 5 5 0
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## ELECTRIC LIGHTING ACCOUNTS.

THE WROXHAM ELECTRIC LIGHTING COMPANY, LIMITED.      B. Capital

STATEMENT OF STORES AND MATERIALS ISSUED during the Quarter ending March 31st 1903, and Chargeable to Capital.

Date	Requisition No.	Lands C. 1	Buildings C. 2.	Machinery C. 3.	Accumulators C. 4.	Mains and Cables C. 5.	Transformers and Sub-stations C. 6.	Motors C. 7.	Electrical Instruments C. 8.	House Services C. 9.	Tools C. 10.	Meters and Indicators C. 11.	Free Wiring C. 12.	Public Lamps C. 13.	Total
1903		£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
Jan. 4	48	4 10 8	4 10 8	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	4 10 8
" 10	49	3 7 6	3 7 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	2 0 0	5 7 6
Feb. 11	50	.. ..	.. ..	.. ..	5 0 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	5 0 0
" 20	51	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	2 10 6	3 10 8	2 10 8	.. ..	.. ..	.. ..	.. ..	6 1 4
" 21	52	.. ..	.. ..	2 2 9	.. ..	18 3 10	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	4 13 3
Mar. 22	53	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	1 10 3	.. ..	.. ..	18 3 10
" 24	54	.. ..	.. ..	.. ..	.. ..	.. ..	9 2 7	.. ..	.. ..	.. ..	.. ..	.. ..	10 0 0	.. ..	10 12 10
" 24	55	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	10 0 0	.. ..	10 0 0
Total	..	£ 7 18 2	£ 7 18 2	£ 2 2 9	£ 5 0 0	£ 18 3 10	£ 9 2 7	£ 2 10 6	£ 3 10 8	£ 2 10 8	.. ..	£ 1 10 3	£ 10 0 0	£ 2 0 0	£ 64 9 5

Certified by TIMOTHY ATKINS, Engineer.

NOTE.—This supplemental summary is utilised for the purpose of indicating therein, as shown, particulars of any expenditure included in "B" Statement, which the Directors have authorised by Special Minute (otherwise than by the usual quarterly sanctioned estimate) so that the Accountant may keep a check upon the actual expenditure incurred, and compare it from time to time with the amount sanctioned. An account of all expenditure in respect of Job Numbers is kept in the Cost Ledger.

Job No. of Specific Work	Allocation Reference	Amount
J. N. 14	Buildings	£ s d 7 18 2
	Total	£ 7 18 2



The Journal entries would be as follows:—

Dat	Particulars	Ledger Folio	Dr.	Cr.
1903			£ s d	£ s d
Mar. 31	Buildings .. .. .	14	7 18 2	
"	Machinery .. .. .	15	2 2 9	
"	Accumulators .. .. .	16	5 0 0	
"	Mains and Cables .. .. .	17	18 3 10	
"	Transformers and Sub-Stations .. .. .	18	9 2 7	
"	Motors .. .. .	19	2 10 6	
"	Electrical Instruments .. .. .	20	3 10 8	
"	House Services .. .. .	21	2 10 8	
"	Meters and Indicators .. .. .	22	1 10 3	
"	Free Wiring .. .. .	23	10 0 0	
"	Public Lamps .. .. .	24	2 0 0	
	To Stores and Materials Account .. .. .	7	..	64 9 5
	For Sundry Stores and Materials issued and chargeable to Capital for the quarter ended the 31st March 1903.			

and the *pro formâ* Ledger entries—

Dr.	BUILDINGS.	Cr.
1903 Mar. 31	To Stores & Materials £ s d 7 18 2	
Dr.	MACHINERY.	Cr.
1903 Mar. 31	To Stores & Materials £ s d 2 2 9	
Dr.	ACCUMULATORS.	Cr.
1903 Mar. 31	To Stores & Materials £ s d 5 0 0	
Dr.	MAINS AND CABLES.	Cr.
1903 Mar. 31	To Stores & Materials £ s d 18 3 10	

*Dr.*                      TRANSFORMERS AND SUB-STATIONS.                      *Cr.*

1903 Mar. 31	To Stores & Materials	£   s   d 9   2   7		
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*Dr.*                                      MOTORS.                                      *Cr.*

1903 Mar. 31	To Stores & Materials	£   s   d 2   10   6		
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*Dr.*                                      ELECTRICAL INSTRUMENTS.                                      *Cr.*

1903 Mar. 31	To Stores & Materials	£   s   d 3   10   8		
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*Dr.*                                      HOUSE SERVICES.                                      *Cr.*

1903 Mar. 31	To Stores & Materials	£   s   d 2   10   8		
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*Dr.*                                      METERS AND INDICATORS.                                      *Cr.*

1903 Mar. 31	To Stores & Materials	£   s   d 1   10   3		
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*Dr.*                                      FREE WIRING.                                      *Cr.*

1903 Mar. 31	To Stores & Materials	£   s   d 10   0   0		
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*Dr.*                                      PUBLIC LAMPS.                                      *Cr.*

1903 Mar. 31	To Stores & Materials	£   s   d 2   0   0		
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<i>Dr.</i>	STORES AND MATERIALS ACCOUNT.				<i>Cr.</i>
			1903 Mar. 31	By Capital Issues ..	£ s d 64 9 5

These Revenue and Capital Statements of Stores and Materials Issued should be carefully filed, as they will be required by the Auditor.

### STOCKTAKING.

The stock is taken yearly. The quantity of each article in each recess, or other place of store, is compared with the stock exhibited by the Stores Cards, when these are in use, and which we have already explained. The value of the stock should agree with the total of the balances shown by the Stores Ledger, and the balance of the Stores and Materials Account in the Head Office Impersonal Ledger. This, however, is seldom the case, and it will be found in practice that allowance must be made for slight discrepancies. Very often a quantity discrepancy will be found in the Fuel Account, which will, of course, require adjustment, or some materials will be found to have been issued at an incorrect price, owing to the omission of a Credit Note, or other cause, and so on. It must be remembered that if the office supply of coal be drawn from the stock of fuel, such supply must be debited to General Establishment Charges, and not to Generation, every issue of Stores, Materials, Fuel, &c., being, of course, allocated to the purpose for which it is required.

It is very necessary that the Managing Engineer or store-keeper should keep a strict eye on the consumption of fuel, which should be weighed over to the stokers, and a proper note

signed by them indicating the quantity of coal so weighed over given to the storekeeper, countersigned by the Managing Engineer. If the fuel be delivered at the station by rail, care should be taken to have the wagons liberated promptly, and thus obviate demurrage. In large concerns it is the practice to keep a record in a small book of the dates of arrival of the wagons, and the dates that they are liberated.

No invoice for stores and materials should be entered in the Inward Accounts Book under the heading of "Stores and Materials," or "Stock," according to the title used, without its already being marked "Stock," which should be done by the storekeeper. Similarly in regard to fuel invoices, which should be marked Fuel or Stock, as the case may be. The Accountant should also take care to see that the folio of the Stores Received Book is inserted in all invoices for Stores, Material, Fuel, &c. The "Stores and Materials" and "Fuel" Accounts as recorded in the Inward Accounts Book, as well as the Stores Issues, should be compared from time to time with the Storekeeper's Ledger, and agreed therewith, particularly with a view to seeing that no issues are being charged out at higher than cost price.

It will be noticed that the stock requires to be set out in the Board of Trade prescribed form of Balance Sheet under the separate titles of—

- (1) Fuel.
- (2) Engine Room Stores (Oils, Waste, &c.).
- (3) General.

The stock will therefore probably require some dissection as between 2 and 3, which, however, is a simple matter.

The Stock (valued at cost) Statement for the Balance Sheet is signed by the storekeeper and countersigned by the Engineer.



## CHAPTER V.

# WAGES, SALARIES, &c.

## WAGES.

The workmen are supplied with Time Sheets designed as follows:—

THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

TIME SHEET.

For the week ended ..... 19 .....

No. .... Name ..... Grade .....

DAY	Time Worked		No. of Hours actually worked	Particulars of Work Done, or Job Number	Rate	Amount	Allocation + Reference	Remarks
	From	To			†	†		
Saturday ..						£ s d		
Sunday ..								
Monday ..								
Tuesday ..								
Wednesday .								
Thursday ..								
Friday ..								

..... Signature of Workman.

..... Engineer.

† These columns are filled up by the Engineer.

The Time Sheets, after being checked, are entered in the Wages Pay Bill Book, as follows:—  
 THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.  
 WAGES PAY BILL for the week ending 7th January 1903.

No.	Name	Grade	Sat	Sun.	Mon.	Tues.	Wed.	Thurs.	Total Time	Rate	Amount	Friendly Society Deductions	Amount Payable
											£ s d	s d	£ s d
1	John Strong..	Engineman	..	..	..	..	..	..	..	..	1 12 6	..	1 12 6
2	William Bone	Do.	..	..	..	..	..	..	..	..	1 11 6	0 9	1 10 9
3	Robert Blow	Stoker	..	..	..	..	..	..	..	..	1 5 0	0 7	1 4 5
4	Peter Short..	Do.	..	..	..	..	..	..	..	..	1 5 0	0 7	1 4 5
5	James Saylor	Fitter	..	..	..	..	..	..	..	..	1 10 0	0 9	1 9 3
6	George Peters	Switch Board Attendant	..	..	..	..	..	..	..	..	1 2 6	0 6	1 2 0
7	Robert Nicholson	Do.	..	..	..	..	..	..	..	..	1 1 0	0 6	1 0 6
8	Stephen Thomson	Joiner	..	..	..	..	..	..	..	..	1 10 0	0 9	1 9 3
9	Edward North	Do.	..	..	..	..	..	..	..	..	1 10 0	0 9	1 9 3
10	Nicholas Crompton	Wireman	..	..	..	..	..	..	..	..	1 10 0	0 9	1 9 3
11	Joseph Black	Do.	..	..	..	..	..	..	..	..	1 6 0	0 6	1 5 0
12	John Wake	Do.	..	..	..	..	..	..	..	..	0 18 6	0 6	0 18 0
13	Allan Woolhouse	Wireman's Mate	..	..	..	..	..	..	..	..	0 18 0	0 6	0 18 0
14	Thomas Nevins	Do.	..	..	..	..	..	..	..	..	0 18 0	0 6	0 17 6
15	Sidwell Newton	Lampighter	..	..	..	..	..	..	..	..	0 17 6	0 6	0 17 0
16	Michael Flynn	Labourer	..	..	..	..	..	..	..	..	0 17 6	0 6	0 17 0
17	James Connor	Do.	..	..	..	..	..	..	..	..	0 10 0	..	0 10 0
18	Alfred Jones	Do.	..	..	..	..	..	..	..	..	0 8 6	..	0 8 6
19	John Evans	Boy	..	..	..	..	..	..	..	..	1 5 6	0 7	1 4 11
20	William Prompt	Storekeeper	..	..	..	..	..	..	..	..	1 15 0	0 10	1 14 2
21	Peter Thomasin	Assistant Shift Engineer	..	..	..	..	..	..	..	..	£ 24 14 3	11 1	£ 24 3 2

TIMOTHY ATKINS,  
 Managing Engineer.

When the workmen contribute to a friendly or other society, and as a matter of convenience the contributions are deducted by the company from their wages, the company periodically sending a cheque to the society for the contributions so deducted, such deductions do not, of course, affect the amount of wages to be allocated. For instance, supposing that the total of column 6 in the Wages Pay Bill Book is, say, £25 for a certain week, and that the total net amount payable as per column 8 is £20, Wages Account would, of course, be debited with £25, Cash credited with £20, and the society credited with £5. When the company remitted the contributions to the society, Cash would be credited and the society debited therewith. The Time Sheets and Pay Bill Book are handed

## THE WROXHAM ELECTRIC

## WAGES ANALYSIS for the Month

Week ending	GENERATION								
	Coal	Genera- tion	Repairs and Maintenance						Total Genera- tion
			Buildings	Engines, Boilers, &c.	Dynamos, &c.	Other Machin'ry	Accumu- lators, &c.	Station Lighting	
	A. 1.	A. 5.	A. 6.	A. 7.	A. 8.	A. 9.	A. 10.	A. 11.	
Jan. 7	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
14	.. ..	7 0 0	.. ..	5 0 0	.. ..	0 19 8	.. ..	.. ..	12 19 8
21	1 0 0	6 10 0	2 5 0	.. ..	0 10 0	1 0 0	.. ..	0 19 7	12 4 7
28	.. ..	7 2 6	.. ..	4 0 0	.. ..	1 0 0	.. ..	.. ..	12 2 6
	0 15 0	6 15 0	.. ..	2 0 0	0 5 6	.. ..	1 0 0	0 8 4	11 3 10
£Total..	£1 15 0	£27 7 6	£2 5 0	£11 0 0	£0 15 6	£2 19 8	£1 0 0	£1 7 11	£48 10 7

## SUMMARY.

Generation .. .. .	£ s d
Distribution .. .. .	48 10 7
Public Lamps .. .. .	14 14 0
	2 0 6
Total .. .. .	£65 5 1







<i>Dr.</i>	GENERATION.				<i>Cr.</i>
1903 Jan. 31	To Wages	..	..	£ s d 27 7 6	

<i>Dr.</i>	BUILDINGS.				<i>Cr.</i>
1903 Jan. 31	To Wages	..	..	£ s d 2 5 0	

<i>Dr.</i>	ENGINES AND BOILERS.				<i>Cr.</i>
1903 Jan. 31	To Wages	..	..	£ s d 11 0 0	

<i>Dr.</i>	DYNAMOS.				<i>Cr.</i>
1903 Jan. 31	To Wages	..	..	£ s d 0 15 6	

<i>Dr.</i>	OTHER MACHINERY.				<i>Cr.</i>
1903 Jan. 31	To Wages	..	..	£ s d 2 19 8	

<i>Dr.</i>	ACCUMULATORS.				<i>Cr.</i>
1903 Jan. 31	To Wages	..	..	£ s d 1 0 0	

<i>Dr.</i>	STATION LIGHTING.				<i>Cr.</i>
1903 Jan. 31	To Wages	..	..	£ s d 1 7 11	

## ELECTRIC LIGHTING ACCOUNTS.

*Dr.* DISTRIBUTION. *Cr.*

1903 Jan. 31	To Wages .. ..	£	s	d			
		6	15	0			

*Dr.* MAINS. *Cr.*

1903 Jan. 31	To Wages .. ..	£	s	d			
		3	5	0			

*Dr.* APPARATUS ON CONSUMER'S PREMISES. *Cr.*

1903 Jan. 31	To Wages .. ..	£	s	d			
		2	9	0			

*Dr.* DISTRIBUTING STATIONS. *Cr.*

1903 Jan. 31	To Wages .. ..	£	s	d			
		2	5	0			

*Dr.* PUBLIC LAMPS—REPAIRS. *Cr.*

1903 Jan. 31	To Wages .. ..	£	s	d			
		0	10	6			

*Dr.* PUBLIC LAMPS—RENEWALS. *Cr.*

1903 Jan. 31	To Wages .. ..	£	s	d			
		1	10	0			

THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.  
WAGES ANALYSIS for the Month ended January 31st 1903.

Month	Buildings	Mach- inery	Accum- ulators	Mains and Cables	Trans- formers	Motors	Electrical Instru- ments	House Services	Tools	Meters	Free Wiring		Public Lamps		Total
	C 2										C 3	C 4	C 5	C 6	
1903	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
Jan. 7	1 0 0	0 14 0	..	..	..	..	..	1 10 0	..	..	2 0 0	..	..	..	5 4 0
14	0 19 6	..	..	..	..	..	..	..	..	..	..	..	0 9 6	..	1 9 0
28	1 10 0	0 12 0	0 9 0	..	..	..	..	..	..	..	1 0 0	..	..	..	3 11 0
Total	£3 9 6	£1 6 0	£0 9 0	..	..	..	..	£1 10 0	..	..	£3 0 0	..	£0 9 6	..	£10 4 0

Certified by TIMOTHY ATKINS, Managing Engineer.

Job No.	Account Allocation	Amount	
		£ s d	

See Note on Stores and Materials Issued  
and chargeable to Capital Statement, which  
applies similarly to Wages Analysis chargeable  
to Capital.

The Journal entries would be :—

Date	Particulars	Ledger Folio	Dr.	Cr.
1903			£ s d	£ s d
Jan. 31	Buildings .. .. .	14	3 9 6	
"	Machinery .. .. .	15	1 6 0	
"	Accumulators .. .. .	16	0 9 0	
"	Public Lamps.. .. .	24	0 9 6	
"	Free Wiring .. .. .	23	3 0 0	
"	House Services .. .. .	21	1 10 0	
	To Wages Account .. .. .	11		10 4 0
	For Wages Paid during the four weeks ended 28th January 1903, and chargeable to Capital.			

### SALARIES.

The salaries are allocated similarly to that of wages. The amount of the Office Salaries Pay Bill is, of course, credited in the General Cash Book, and posted to the debit of Salaries Account in the Impersonal Ledger. At the end of each quarter the Salaries Account is treated by a Journal entry as follows :—

	Dr.	Cr.
	£ s d	£ s d
Management Expenses :—		
Secretary's, &c., Salaries ..	127 10 0	
Collectors' Salaries .. ..	15 0 0	
To Salaries Account ..		142 10 0
For Office Salaries for the Quarter ended 31st March 1903.		

## THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

## SALARIES PAY BILL for the month of January 1903.

Name	Position	Rate per Annum	Amount Due
		£	£ s d
Robinson, J. .. ..	Secretary .. ..	250	20 16 8
Cash, W. .. ..	Accountant .. ..	150	12 10 0
James, R. .. ..	Clerk .. ..	60	5 0 0
Thomson, B. .. ..	Collector .. ..	60	5 0 0
Lewins, M. .. ..	Junior Clerk .. ..	52	4 3 4
		Total .	£47 10 0

JOHN ROBINSON,  
*Secretary.*

## ALLOCATION.—MANAGEMENT EXPENSES:—

F. 2. Salaries of Secretary, &c. .. ..	£ s d
F. 3. Salaries of Collectors .. ..	42 10 0
	5 0 0
	£47 10 0

The Station or Electricity Works Pay Bill is similarly treated.

The amount of the Pay Bill is credited in the General Cash Book and posted to the debit of Salaries Account in the Impersonal Ledger. At the end of each quarter the amount is dissected, and transferred by a Journal entry to the proper account, e.g.:—

	Dr.	Cr.
	£ s d	£ s d
Generation .. ..	11 6 8	
Distribution .. ..	4 0 0	
Managing .. ..	12 10 0	
Buildings (Capital) ..	2 0 0	
Machinery (Capital) ..	1 0 0	
To Salaries Account .. ..		30 16 8

For proportion of Station Salaries  
chargeable to Revenue and Capital,  
for the Quarter ending March 31st  
1903.

THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.  
SALARIES PAY BILL for the Month of January 1903.

ACCOUNT ALLOCATION											
Nam	Position	Annual Salary	Salary Due	Revenue				Capital			
				Genera- tion		Distribu- tion	Managing	Buildings		Machin'ry	
				£	s d			£	s d	£	s d
Atkins, Timothy	Managing Engineer	150	12 10 0	..	..	12 10 0	£	s d	£	s d	
Brown, William	Superintendent	120	10 0 0	5 0 0	2 0 0	..	2 0 0	1 0 0			
Evans, Robert	Engineer	100	8 6 8	6 6 8	2 0 0						
Total £			30 16 8	11 6 8	4 0 0	12 10 0	2 0 0	1 0 0			

Certified by TIMOTHY ATKINS, Managing Engineer.

NOTE.—Any Capital Expenditure in respect of work to which a Job Number has been given is indicated in the Supplemental Summary.

Job No.	Amount
	£ s d



The Supplemental Summaries at the foot of the Stores, Wages, and Salaries (Capital) Statements are entered in what may be termed the Cost Ledger, which may be in the following form, space being allotted to each job number:—

### COST LEDGER.

Particulars of Work, &amp;c. ....

Date of Minutes.....

Amounts Authorised .....

Total £.....	
--------------	--

[illegible]

Any other expenditure not appearing in the statement mentioned, and chargeable to job number, must be noted for inclusion therein.

### OTHER BOOKS OF ACCOUNT.

In treating of the allocation of stores and materials issued, wages paid, &c., we have utilised the services of the Journal which, as will have been gathered, is much in evidence in the proper record of Electric Lighting Accounts. The remaining books of account in use are the General Cash Book, Petty Cash Book, Bills Receivable and Bills Payable Books, Sundry Sales Journal, Sundry Sales Ledger, and Consumers' Books. The General Cash Book may be designed as follows, or in the ordinary form as may be preferred.

## GENERAL CASH BOOK.

Dr.

Date	Ledger Fo.	Particulars	Voucher No.	Discount	Current		Rentals or Hire			Other Receipts	Total	Bank
				£ s d	Private Consumers	Public Lighting	Motors	Meters	Fittings	Motors	£ s d	£ s d
1903 Jan. 1		To Sundries	..	..	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
19 Jan. 19		" J. Nicholls	..	..	5 0 0	..	..	0 2 6	0 5 0	..	..	4 000 0 0
20		" Wm. Johnson	..	1 0 0	..	..	..	..	..	..	..	5 7 6
21		" Earton U.D.C.	..	..	..	60 0 0	..	..	..	..	..	9 0 0
			4	..	..	..	..	..	..	..	..	60 0 0

Cr.

Date	Ledger Fo.	Particulars	Voucher No.	Discount	Stock		Other Payments		Total	Bank
				£ s d	Stores and Materials	Fuel	£ s d	£ s d	£ s d	£ s d
1903 Jan. 6		By John Jones	2	2 0 0	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
7		" Wm. Brown	..	..	100 0 0	50 0 0	..	..	..	48 0 0
9		" Robert Somer, Printing and Stationery	3	..	..	..	..	..	..	100 0 0
10		" J. Newton & Co., Motors	4	..	..	..	5 0 0	..	..	5 0 0
			5	..	..	..	50 0 0	..	..	50 0 0

The principles of the General Cash Book are that all receipts and payments recorded therein affect the Bank Account, which is kept only in the General Cash Book, all receipts being banked and all payments made by cheque. The receipts are recorded on the *Dr.* side, and the payments on the *Cr.* side, the former being posted to the credit, and the latter to the debit, of the affected Ledger Accounts. At the end of each month the General Cash Book is balanced, reconciled with the Bank Pass Book, and ruled off.

The Discount columns are treated as follows:—The total of the discounts on the *Dr.* side are entered in the Discount column on the *Cr.* side under the title of Discount, whilst the total discounts on the *Cr.* side are entered in the Discount column on the *Dr.* side under the title of Discount, thus balancing the two Discount columns, the entry on the *Dr.* side being posted to the credit side, and that on the *Cr.* side to the debit side of Discount Account in the Ledger.

The majority of the receipt entries on the *Dr.* side will be vouched by the Auditors with the counterfoils of the Receipt Book, and the payments on the *Cr.* side with the vouchers, which should be carefully numbered and filed in numerical order ready for the Auditor.

It will be seen that special inner columns are provided on the *Dr.* side for the record of receipts for current rentals and hire, and "other receipts," whilst on the *Cr.* side there are also special inner columns provided for the record of payments in respect of the two principal Stock Accounts, and for "other payments."

**Petty Cash Book.—**

The usual practice is to draw in the first instance a cheque for a round sum of, say £25, upon the bank, which is credited in the Bank column of the General Cash Book, and debited in the Petty Cash Book. At varying periodical times for the total payments made out of the petty cash a cheque is drawn, thus restoring to Petty Cash Account the round sum drawn, which sum, both at the commencement and at the end of the financial year, is always maintained.

The form of the Petty Cash Book is as follows:—

## PETTY CASH BOOK.

Dr.	G. C. B. folio	Date	Particulars	Voucher No.	Cr.	ALLOCATION					
						Printing and Stationery	General Establishment Charges	Rents	Rates	Insurance	Office Furniture
£ s d					£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
25 0 0	6	1903 Jan. 1	To Bank ..								
		3	By John Jones, Printing ..	1	0 18 6	0 18 6					
		4	" Stamps ..	2	1 0 0	..	1 0 0				
		7	" Office Cleaning ..	3	0 7 6	..	0 7 6				
		9	" W. Alder, Travelling Expenses ..	4	1 10 0	..	1 10 0				
		10	" J. Mold, Wages ..	5	0 8 0	..	0 8 0				
		12	" Wm. Newton & Co., 2 Ledgers ..	6	0 18 6	0 18 6					
		14	" Mark & May, Ground Rent ..	7	0 15 0	..	..	0 15 0			
		15	" Wisdom U. D. C., Rates ..	8	1 0 0	..	..	1 0 0			
		16	" The National Insurance Co. ..	9	0 15 0	..	..	..	0 15 0		
		17	" Registration Fees ..	10	1 10 6	..	1 10 6				
		18	" Walton & Co., Advertising ..	11	1 5 0	0 10 0	1 5 0				
		19	" J. Jones, Stationery ..	12	0 10 0	..	..				
		25	" Robert Jackson, Office Furniture ..	13	1 7 6	..	..				1 7 6
		26	" Teas ..	14	0 5 0	..	0 5 0				
12 9 6	7	28	To Bank ..	15	3 3 0	..	3 3 0				
		31	By Jas. Joiner, Fees ..	16	6 5 0	..	6 5 0				
		"	" Travelling Expenses ..	..	15 11 0	..	..				
			" Balance ..	..							
£37 9 6					£37 9 6	£2 7 0.	£15 14 0	£0 15 0	£1 0 0	£0 15 0	£1 7 6
15 11 0	..	1903 Feb. 1	To Balance ..								

Every quarter the allocations of the Petty Cash Book should be posted by a Journal entry to the proper accounts in the Impersonal Ledger, *e.g.* :—

		<i>Dr.</i>			<i>Cr.</i>		
		£	s	d	£	s	d
1903							
March	31						
"		Printing and Stationery	..	..	3	10	0
"		General Establishment Charges	..	..	30	2	0
"		Rents	..	..	3	0	0
"		Rates	..	..	1	0	0
"		Insurances	..	..	1	0	0
"		Office Furniture (Capital Account)	..	..	1	7	6
		To Petty Cash Account	..	..		39	19 6
		For Petty Expenditure as per Petty Cash Book during the three months, January, February, and March, 1903.					

The Petty Cash Account in the Ledger is debited with the amounts drawn from the bank for petty cash purposes as per credits in the General Cash Book, and credited with the expenditure shown by the Petty Cash Book, the balance representing the amount of Petty Cash on hand.

The Bills Receivable and Bills Payable Books recording Bills of Exchange are of the usual type, the Bills Receivable being entered in the Bills Receivable Book, and posted to the credit of the Personal Accounts concerned in the Ledger, and Bills Receivable Account debited. When discounted, or paid into the bank for collection, the bank is debited (Bank column in the General Cash Book), and Bills Receivable Account credited.

Bills Payable are entered in the Bills Payable Book when accepted, which is posted to the debit of the Personal Accounts affected in the Ledger, the double entry being completed by a credit to Bills Payable Account. When honoured, the bank is credited (Bank column in the General Cash Book) and Bills Payable Account debited.

The following are usual forms of the Bills Receivable and Payable Books :—

## BILLS RECEIVABLE BOOK.

No.	Date Received	Drawee	Drawer	Account of	Where Payable	Date of Bill	Currency	Ledger Folio	Amount	Due Date												Date and manner of disposal	Remarks
										January	February	March	April	May	June	July	August	September	October	November	December		
1	1903 Jan. 7	J. Duke ..	The Company	Drawee ..	N.P. Bank, Newton	1903 Jan. 4	1 month	3	£ s d 390 0 0	.. 7													

## BILLS PAYABLE BOOK.

No.	Date of Acceptance	Drawer	Drawee	Account of	Where Payable	Date of Bill	Currency	Ledger Folio	Amount	Due Date												Date Re-turned	Remarks
										January	February	March	April	May	June	July	August	September	October	November	December		
1	1903 Jan. 12	R. Roberts ..	The Company	Drawer ..	Newton (Banking Co., Wrox- ham)	1903 Jan. 7	2/mos.	4	£ s d 125 0 0	..	.. 10											1903 Jan. 13	

SUNDRY SALES JOURNAL.

Date	Sundry Sales Ledger	To whom Chargeable	Address	Particulars	Sales		Work done at Cost				Amount charged and posted to Sundry Sales Ledger		
					Cost		Materials	Wages	Sundries	Total			
					£	s	d	£	s	d	£	s	d

SUNDRY SALES LEDGER. (TABULAR FORM).

Folio of Sundry Sales Journal	Name	Address	Arrears	Amount Charged	Date of Payment	Amount Paid	Arrears	Remarks
				£ s d		£ s d	£ s d	
				£ s d		£ s d	£ s d	



**Sundry Sales.—**

Special returns are made monthly of articles or materials sold, or for materials used, and wages incurred in respect of work done chargeable to private parties. Where such sales are of moment, they should be entered in a Sundry Sales Journal (details being supplied by the Managing Engineer), and the entries posted to a Sundry Sales Ledger.

At the end of each month the wages under the head of Sundry Sales are journalised by a credit to Wages Account and a debit to Sundry Sales Account, the articles sold or materials supplied in connection with work done being journalised by a debit to Sundry Sales Account and a credit to Stock. The total of the Sundry Sales Journal (Amount Charged column) is debited to Sundry Sales Ledger Account and credited to Sundry Sales Account. The latter shows the profit made, and at the end of the financial year is closed by a Journal entry debiting Sundry Sales Account and crediting Revenue therewith. The payments received in respect of Sundry Sales are debited in the General Cash Book and posted to the credit of Sundry Sales Ledger Account in the Ledger, which account shows the amount outstanding (if any), and forms, of course, a sundry debtor.

The accounts for the supply of electrical energy, rent of meters, motors, &c., are usually rendered quarterly, and the form of account is as below :—

WROXHAM,

March 31st 1903.

MR. A. JONES, Wroxham.

To THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM., *Dr.*

For Electrical Energy for the Quarter ending March 31st 1903.

(See Meter Card for readings.)

<i>Lighting by Meter—</i>		£	s	d
98	Board of Trade units at 7d. per unit ..	2	17	2
86	„ „ „ 2d. „ ..	0	14	4
	„ „ „ „ „ ..			

Total No. of units 184*Motors—*

Board of Trade units at	per unit ..
„ „ „ „ „ ..	

Total No. of units       

<i>Rental of</i> .....	Meter ..	..	..	..	..	0	4	6
Do. ....	do. ..	..	..	..	..			
Do. ....	Motors ..	..	..	..	..			
Do. ....	do. ..	..	..	..	..			
Do. ....	Fittings, &c. ..	..	..	..	..	0	3	6

*Purchases—**Fees—*Amount Due for Quarter .. .. £3 19 6

*Noté.*—Parts of a unit not exceeding half a unit will not be charged. Parts of a unit exceeding half a unit will be charged as a full unit.

<i>Receipt.</i>	THE WROXHAM ELECTRIC LIGHTING CO., LIM.
.....19..	No.....
No.....	.....Date
Received of .....	Received from .....
Due .....	the sum of ..... pounds
Received by.....	..... shillings ..... pence
	as per account rendered.
	Received by .....
£ : :	£ : :

The form of Meter Card referred to in the account, and which is retained by the consumer, and filled up by the Inspector quarterly, when he reads the meter and indicator, is as follows :—

THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

METER CARD.

No. .... Meter No. .... Size.....  
 Name .....  
 Address ..... Dem. Ind. Size .....

Date	Meter Index	Difference	Constant	Units Consumed	Indicator Reading	Max. C. Recorded	Inspector	Remarks

whilst the Inspector fills up the customer's account of consumption in a book in the following form :—

METER BOOK.

No. ....  
 Name ..... Dem. Ind. No. .... Size.....  
 Address ..... Size of Service .....  
 Date Connected ..... Size of Fuse.....  
 Wired by ..... Test .....  
 Meter No. .... Size ..... Tested by .....

Date	Meter Index	Difference	Constant	Units Consumed	Indicator Reading	Max. C. Recorded	Inspector	Remarks

which he hands in to the Head Office, and from which, after inspection, the necessary Consumers' Accounts are prepared.

## ELECTRIC LIGHTING ACCOUNTS.

The following are forms of Consumers' Lighting and Power Books:—

CONSUMERS' LIGHTING ACCOUNTS BOOK.

LIGHTING ACCOUNTS for the Quarter ending.....19 ..

No.	Name	Address	Units Consumed		Total	Average Price per Unit	Net Charge for Current	Rental or Hire of			Fees	Total Amount of Account rendered	Arrears brought forward	Total Amount owing	Account Paid			Bad Debts	Arrears carried forward
			@...d.	@...d.				Meters	Fittings	Date					Amount	Receipt No.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A	PRIVATE CONSUMERS				£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
B	PUBLIC LIGHTING ..				£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

Or it may be in the following form :—

### ELECTRIC LIGHTING ACCOUNTS.

[illegible]

The ruling may be extended for the June, September, and December quarters.

## ELECTRIC LIGHTING ACCOUNTS.

## MOTOR ACCOUNTS BOOK.

MOTOR ACCOUNTS FOR THE QUARTER ENDING.....19.....

No.	Name	Address	Units consumed		Total	Average Price per Unit	Net Charge for Current	Rental or Hire of			Fees	Total Amount of Arrears brought forward	Total Amount owing	Account Paid			Allowances	Bad Debts	Arrears carried forward
			@.d.	@.d.				Meters	Motor					Date	Amount	Receipt No.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
					£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d		£ s d		£ s d	£ s d	£ s d

Note.—Where it is the practice to allow Discounts, a column should be provided for recording them.

The Bookkeeping treatment is as follows :—

**Private Consumers.—**

Total of Column 7.		Credit Private Consumers' Current Account.
		Debit Private Consumers' Account.
„	8.	Credit Rental of Meters Account.
„		Debit Private Consumers' Account.
„	9.	Credit Rental of Fittings Account.
„		Debit Private Consumers' Account.
„	II.	Credit Fees Account.
		Debit Private Consumers' Account.

**Public Lighting.—**

For Public Lighting individual Personal Accounts are usually raised.

Total of Column 7.		Credit Public Lighting Current Account.
		Debit the Personal Account.
„	8.	Credit Rental of Meters Account.
„		Debit the Personal Account.
„	9.	Credit Rental of Fittings Account.
„		Debit the Personal Account.
„	II.	Credit Fees Account.
		Debit the Personal Account.

**Motors.—**

Total of Column 7.		Credit Motor Current Account.
		Debit Consumers' (Motor) Account.
„	8.	Credit Rental of Meters Account.
„		Debit Consumers' (Motor) Account.
„	9.	Credit Rental of Motors Account.
„		Debit Consumers' (Motor) Account.
„	II.	Credit Fees Account.
		Debit Consumers' (Motor) Current Account.

The Cash received will be debited in the Cash Book, and posted to the credit of any of the following accounts to which it refers :—

- (1) Private Consumers' Account.
- (2) Public Lighting Personal Accounts.
- (3) Consumers' (Motor) Account.

Where the rental, or hire of fittings, wiring, &c., is included in the price of the current the usual practice is to credit the individual or collective Personal Account with the total. Strictly, however, the total amount should be dissected, and the proportion due to rental or hire credited to that account. Similarly in regard to motors.

In the case of the hire-purchase of fittings, wiring, &c. (separately charged in the accounts rendered) debit Private Consumers' Account, or other account, credit Capital Account with its due proportion, and credit any profit to Hire Purchase Fittings Account, the latter being transferred to the credit of Revenue Account. Similarly in regard to motors.

In the case of the hire purchase of fittings, wiring, &c. (included in the price of the current), debit Private Consumers Account, or other account, Capital Account, and Revenue Account with their proper proportions. Similarly in regard to motors.

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## CHAPTER VI.

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### STATEMENTS FOR DIRECTORS.

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The statements prepared by the Accountant for submission at the monthly meetings of the board are :—

- (1) Accountants' Report, accompanied by Bank Certificates.
- (2) Capital Commitments.
- (3) Power House Expenses and Receipts.

The Accountant's Report, which may be designed in different forms, exhibits no special feature, and will be readily understood from the following illustration :—

THE WROXHAM ELECTRIC POWER SUPPLY & LIGHTING  
COMPANY, LIM.

ACCOUNTANTS' REPORT TO THE BOARD, on the 12th March 1903.

From 7th February to 7th March 1903.

	£	s	d	£	s	d
Bank Balances as reported at last Meeting .. .. .	£	..		6,000	0	0
Receipts since paid into Bank, viz. :—						
Lighting .. .. .	1,500	0	0			
Power .. .. .	500	0	0			
Sundry Sales .. .. .	25	0	0			
Rental of Meters .. .. .	17	0	0			
Rental of Motors .. .. .	10	0	0			
Charging Batteries .. .. .	5	0	0			
				2,057	0	0
Payments since out of Bank, viz. :—				8,057	0	0
Cheques not presented at date of last Meeting .. .. .	100	0	0			
Cheques signed at last Meeting .. .. .	200	0	0			
Cheques signed since last Meeting .. .. .	150	0	0			
	450	0	0			
Less Cheques now outstanding .. .. .	50	0	0			
				400	0	0
Balance as per Bank Pass Books, and Certificates at 7th inst. .. .. .	..			7,657	0	0
Add Cash not credited .. .. .	..			200	0	0
				7,857	0	0
Deduct Cheques not presented .. .. .	..			50	0	0
				£7,807	0	0
The Cheques signed since last Meeting Nos. 400 to 445, amounted in total as per Cheque Agenda Book to .. .. .	150	0	0			
Accounts for payment amounting to .. .. .	578	0	0			
As per Cheque Agenda Book have been examined, and it is recommended that Cheques 446 to 480 be now signed in payment thereof.						
The Financial position is as under :—						
Cash Balance as above .. .. .	..			7,807	0	0
Deduct Cheques drawn to-day .. .. .	..			578	0	0
				7,229	0	0
Add on Deposit with Bank .. .. .	..			9,000	0	0
				£16,229	0	0

W. CASH, Accountant.

THE WROXHAM ELECTRIC POWER SUPPLY AND LIGHTING COMPANY, LIM.  
CAPITAL ESTIMATES AND COMMITMENTS to 14th January 1903.

Date of Minute of Agreement	Particulars	Original Estimate	Additions to Original Estimate	Total Amount Sanctioned	Reductions in Actual Cost	Amount Discharged to 14th Jan. 1903	Amount Undischarged
		£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
1902							
Oct. 6	Land .. ..	8,000 0 0	..	8,000 0 0	..	1,000 0 0	7,000 0 0
7	Buildings .. ..	10,000 0 0	500 0 0	10,500 0 0	..	2,000 0 0	8,500 0 0
7	Machinery and Plant— 2 100 K. W. Generating Sets	2,500 0 0	..	2,500 0 0	..	1,000 0 0	1,500 0 0
7	Accumulators .. ..	1,000 0 0	..	1,000 0 0	..	..	1,000 0 0
	Total	£21,500 0 0	£500 0 0	£22,000 0 0		£4,000 0 0	£18,000 0

WM. CASH, Accountant.

## STATEMENT OF POWER HOUSE

For Quarter ending

## EXPENSES.

Description	Amount	Per Unit Sold		
		This Quarter	Previous Corresponding Quarter	Last Quarter
	£ s d			
<b>GENERATION:—</b>				
Fuel .. .. .	70 0 0	'861		
Oil, Waste, Water, and Engine Room Stores .. .. .	10 0 0	'123		
Salaries .. .. .	8 0 0	'098		
Wages .. .. .	60 0 0	'738		
R. & M. Buildings .. .. .	0 15 0	'009		
Engines, &c. .. .. .	5 2 6	'063		
Dynamos .. .. .	0 6 10	'004		
Other Machinery .. .. .	1 2 1	'013		
Accumulators .. .. .	0 7 10	'004		
Stations and Lighting .. .. .	0 12 0	'007		
Total Generation .. .. .	£156 6 3	1'920		
<b>DISTRIBUTION:—</b>				
Salaries .. .. .	7 10 0	'092		
Wages .. .. .	10 0 0	'123		
R. & M. Mains .. .. .	9 0 0	'110		
Apparatus on Consumers' Premises .. .. .	4 10 0	'055		
Distributing Stations .. .. .	0 10 0	'006		
Total Distribution .. .. .	£31 10 0	'386		
<b>PUBLIC LAMPS:—</b>				
Repairs .. .. .	0 10 0	'006		
Renewals .. .. .	1 0 0	'012		
Total Public Lamps .. .. .	£1 10 0	'018		
<b>MANAGEMENT AND GENERAL EXPENSES:—</b>				
Directors' Remuneration .. .. .	10 0 0	'123		
Salaries .. .. .	50 0 0	'615		
Collectors .. .. .	13 0 0	'160		
Stationery and Printing .. .. .	0 10 0	'006		
General Establishment Charges .. .. .	5 0 0	'061		
Auditors of Company .. .. .	10 0 0	'123		
Board of Trade Auditor .. .. .	3 0 0	'036		
Law Expenses .. .. .	0 6 8	'004		
Rents .. .. .	1 2 0	'013		
Rates and Taxes .. .. .	20 0 0	'246		
Total Management and General Expenses .. .. .	£112 18 8	1'387		
Total Cost for Quarter .. .. .	302 4 11	3'719		
Total Cost of previous Quarter .. .. .	..	..		
Total Cost to Date .. .. .	£302 4 11	3'719		

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## RECEIPTS.

**G**

## QUARTERLY STATISTICS for Quarter ending 31st March 1903.

1.—Plant capacity in K.W., including accumulators to date	..	300
2.—Maximum Demand in K.W. on Power Station	.. ..	75
3.—Total K.W. connected to date	.. .. .	200
4.—8 C.P. (35 Watt) Equivalent	.. .. .	4,000
5.—Maximum Demand on Feeders	.. .. .	65
6.—Sum of Consumers' Maximum Demands	.. .. .	95
7.—Load Factor	$\frac{\text{Units sold} \times 100}{\text{Max. Demand} \times \text{Hours}} = \frac{19500 \times 100}{60 \times 2184}$	.. 14.87
8.—Total Units Generated	.. .. .	22,000
9.—Total Units used in Works	.. .. .	500
10.—Diversity Factor	$\frac{\text{Sum of Consumers' Max. Dem.}}{\text{Max. Dem. on Feeders}} =$	.. 1.46
11.—Total Units sold	.. .. .	19,500
12.—Total Units unaccounted for	.. .. .	2,000

## CHAPTER VII.

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# DEPRECIATION AND RENEWALS.

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The Board of Trade prescribed form of Revenue Account provides for depreciation in respect of—

- (1) Leasehold Works,
- (2) Buildings,
- (3) Plant and Machinery,

such provision being debited against Revenue as well as Renewals.

Depreciation, if it has occurred, or if it is occurring, is a loss, and should be treated by a debit to Revenue and a credit to the asset affected. This is the usual practice where accounts are kept on what is termed the Single-Account System; but in accounts kept on the Double-Account System, the record is effected by creating a Depreciation Account (termed in the Board of Trade form a Depreciation Fund Account), which is credited with the sum written off, and Revenue debited. The Capital Account (which is quite a distinct account from the Balance Sheet, and which, by the way, excludes "Preliminary Expenses," the latter being separately indicated in the Balance Sheet) records on the debit side the capital expenditure to date, and on the credit side the capital receipts, the balance only being carried to the Balance Sheet. It may be remarked, however, that the only difference between the Double-Account

System and the Single-Account System is purely that of form, as any accounts framed on the former system show the same result if converted to the latter, and *vice versâ*.

The following percentages in cost may be taken as general rates for the depreciation of electrical buildings and plant :—

Buildings .. .. .	2½
Meters .. .. .	7½
Instruments .. .. .	7½
Accumulators .. .. .	10
Engines and Boilers .. .. .	7½ to 10
Mains and Cables.. .. .	5
Dynamos .. .. .	7½
Turbines .. .. .	7½
Transformers .. .. .	7½ to 10
Tools .. .. .	10
Motors .. .. .	7½

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## CHAPTER VIII.

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### SET OF PRO FORMA TRANSACTIONS.

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A condensed set of *pro formâ* transactions are shown below, illustrating the system of accounts advocated. The record comprises—

- (1) Balance Sheet for opening entries.
- (2) Journal.
- (3) Cash entries.
- (4) Ledger.
- (5) Trial Balance.
- (6) Revenue Account.
- (7) Balance Sheet.
- (8) Auditors' Certificates (Company and Board of Trade).
- (9) Accounts set out in Board of Trade form.



## ANALYSIS OF CAPITAL EXPENDITURE.

EXPENDITURE ON WORKS at 31st December 1902.

Lands .. .. .	£6,000
Buildings .. .. .	7,400
Engines, &c. .. .. .	12,000
Accumulators .. .. .	2,000
Other Machinery .. .. .	3,000
Mains .. .. .	10,000
Motors .. .. .	500
Meters .. .. .	1,500
Office Furniture and Fittings.. .. .	50
Instruments .. .. .	150
Tools .. .. .	30
Provisional Order .. .. .	5,000
	<u>£47,630</u>

## JOURNAL.

1903		£	s	d	£	s	d
Jan.	I	Sundries .. .. .	Dr.	55,000	0	0	
		To Ordinary Share Capital Account .. .. .				30,000	0 0
		Preference Share Capital Account .. .. .				25,000	0 0
		For Share Capital subscribed to date.					
	"	Sundries .. .. .	Dr.	5,500	0	0	
		To Sundry Creditors .. .. .				5,500	0 0
		For Sundry Creditors at this date.					
	"	Sundries .. .. .	Dr.	2,700	0	0	
		To Net Revenue Account .. .. .				2,700	0 0
		For Balance carried forward.					
	"	Sundries .. .. .	Dr.	3,300	0	0	
		To Dividend Account (Ordinary Shares) .. .. .				1,800	0 0
		Do. (Preference Shares) .. .. .				1,500	0 0
		For Dividend for the year 1902.					
	"	Sundries .. .. .	Dr.	7,000	0	0	
		To Depreciation and Renewal Fund.. .. .				7,000	0 0
		For Amount of Fund at the 31st December 1902.. .. .					
	"	Lands .. .. .	Dr.	6,000	0	0	
		Buildings .. .. .	"	7,400	0	0	
		Engines, &c. .. .. .	"	12,000	0	0	
		Accumulators .. .. .	"	2,000	0	0	
		Other Machinery .. .. .	"	3,000	0	0	
		Mains .. .. .	"	10,000	0	0	
		Motors .. .. .	"	500	0	0	
		Meters .. .. .	"	1,500	0	0	
		Office Furniture and Fittings .. .. .	"	50	0	0	
		Instruments .. .. .	"	150	0	0	
		Tools .. .. .	"	30	0	0	
		Provisional Order .. .. .	"	5,000	0	0	
		To Sundries .. .. .				47,630	0 0
		For Capital Expenditure to 31st December 1902.					

## JOURNAL—continued.

		£	s	d	£	s	d
1903							
Jan. 1	Stock of Stores and Materials .. .. . Dr.	550	0	0			
	Preliminary Expenses .. .. . "	300	0	0			
	Sundry Debtors .. .. . "	8,000	0	0			
	Bank (Current Account) .. .. . "	4,000	0	0			
	" (Deposit Account) .. .. . "	6,000	0	0			
	Investments .. .. . "	7,000	0	0			
	Petty Cash .. .. . "	20	0	0			
	To Sundries .. .. . "				25,870	0	0
	For Sundry Assets at 31st December 1902.						
Feb. 10	Preference Dividend Account .. .. . Dr.	75	0	0			
	Ordinary Dividend Account .. .. . "	90	0	0			
	To Income Tax Account .. .. . "				165	0	0
	For Income Tax deducted from dividends payable for the year ending 31st December 1902.						
Dec. 31	Capital, viz.:— .. .. . Dr.						
	Buildings .. .. . "	50	0	0			
	Engines .. .. . "	10	0	0			
	Accumulators .. .. . "	25	0	0			
	Other Machinery .. .. . "	15	0	0			
	Public Lamps .. .. . "	4	0	0			
	Mains .. .. . "	100	0	0			
	Motors .. .. . "	50	0	0			
	Meters .. .. . "	10	0	0			
	Tools .. .. . "	10	0	0			
	To Stock Account .. .. . "				274	0	0
	For Stores and Materials issued during year ending 31st December 1902, and chargeable to Capital.						
	(In practice these charges would be journalised quarterly.)						
"	Capital, viz.:— .. .. . Dr.						
	Buildings .. .. . "	75	0	0			
	Engines .. .. . "	15	0	0			
	Accumulators .. .. . "	20	0	0			
	Other Machinery .. .. . "	30	0	0			
	Public Lamps .. .. . "	10	0	0			
	Mains .. .. . "	70	0	0			
	Motors .. .. . "	10	0	0			
	Meters .. .. . "	10	0	0			
	Instruments .. .. . "	10	0	0			
	To Wages Account .. .. . "				250	0	0
	† For Wages allocated to Capital during year ending 31st December 1902.						
"	Capital, viz.:— .. .. . Dr.						
	Buildings .. .. . "	15	0	0			
	Engines, &c. .. .. . "	10	0	0			
	Other Machinery .. .. . "	20	0	0			
	Mains .. .. . "	15	0	0			
	Motors .. .. . "	5	0	0			
	To Salaries Account .. .. . "				65	0	0
	† For proportion of Salaries allocated to Capital during the year ending 31st December 1902.						

† In practice these charges would be journalised Quarterly.

## JOURNAL—continued.

1903 Dec. 31			£ s d			£ s d		
	Repairs and Maintenance:—	Dr.						
	Buildings .. .. .		10	0	0			
	Engines .. .. .		20	0	0			
	Dynamos .. .. .		10	0	0			
	Other Machinery .. .. .		5	0	0			
	Apparatus on Consumer's Premises .. .. .		12	0	0			
	Accumulators .. .. .		2	0	0			
	Station Lighting .. .. .		2	0	0			
	Public Lamps .. .. .		2	0	0			
	Mains .. .. .		15	0	0			
	To Stock Account .. .. .					78	0	0
	† For Stores and Materials issued during year ending 31st December 1902 and chargeable to Revenue.							
	Repairs and Maintenance:—	Dr.						
	Buildings .. .. .		5	0	0			
	Engines .. .. .		15	0	0			
	Dynamos .. .. .		12	0	0			
	Other Machinery .. .. .		5	0	0			
	Apparatus on Consumer's Premises .. .. .		3	0	0			
	Accumulators .. .. .		2	0	0			
	Public Lamps .. .. .		1	0	0			
	Station Lighting .. .. .		4	0	0			
	Mains .. .. .		20	0	0			
	To Wages Account .. .. .					67	0	0
	† For proportion of Wages allocated to these accounts during the year ending 31st December 1902.							
	Revenue, viz.:—	Dr.						
	Management (Salaries) .. .. .		500	0	0			
	Generation .. .. .		150	0	0			
	Distribution .. .. .		70	0	0			
	Other Machinery .. .. .		10	0	0			
	Dynamos .. .. .		5	0	0			
	To Salaries Account .. .. .					735	0	0
	† For proportion of Salaries allocated to these accounts during the year ending 31st December 1902.							
	Stock of Stores and Materials .. .. .	Dr.	900	0	0			
	Fuel .. .. .		1,800	0	0			
	Stationery and Printing .. .. .		40	0	0			
	Engines (Capital) .. .. .		20	0	0			
	Law Charges .. .. .		12	0	0			
	Insurances .. .. .		2	0	0			
	Rates and Taxes .. .. .		120	0	0			
	Rents .. .. .		50	0	0			
	Directors' Fees .. .. .		100	0	0			
	Auditors' Fees .. .. .		20	0	0			
	General Establishment Charges .. .. .		120	0	0			
	To Sundry Creditors .. .. .					3,184	0	0
	For Sundry Purchases and Charges as per Inward Accounts Book for the year ending 31st December 1903. (In practice journalised monthly.)							

† In practice these charges would be journalised Quarterly.

## JOURNAL—continued.

1903		£	s	d	£	s	d
Dec. 31	Generation .. .. . Dr.	2,600	0	0			
	To Fuel Account .. .. .				1,700	0	0
	" Wages .. .. .				600	0	0
	" Stock .. .. .				300	0	0
	† For value of Engine Room Stores, &c., supplied, and proportion of Wages chargeable to Generation for the year ending 31st December 1902.						
	-----						
"	Distribution .. .. . Dr.	100	0	0			
	To Wages Account .. .. .				100	0	0
	† For proportion of Wages allocated to Distribution during the year ending 31st December 1902.						
	-----						
"	General Establishment Charges .. .. .	5	0	0			
	To Fuel Account .. .. .				5	0	0
	† For value of Coal supplied during the year ending 31st December 1902, for Office purposes, &c.						
	-----						
"	Sundry Debtors .. .. . Dr.	10,197	0	0			
	To Current Account—Private Consumers .. .. .				7,000	0	0
	Do. Public Lighting .. .. .				1,000	0	0
	Do. Motors .. .. .				2,000	0	0
	Rental of Meters .. .. .				75	0	0
	Motors .. .. .				120	0	0
	Test Fees .. .. .				2	0	0
	(In practice journalised Quarterly.)						
	-----						
"	General Establishment Charges .. .. . Dr.	100	0	0			
	To Petty Cash Account .. .. .				100	0	0
	For Petty Cash Expenses during the year ending 31st December 1902.						
	(In practice journalised Quarterly.)						
	-----						
"	Sundry Sales Account .. .. . Dr.	40	0	0			
	To Wages .. .. .				25	0	0
	" Stock .. .. .				15	0	0
	For Wages incurred and Stores issued on Works chargeable to private parties.						
	(In practice journalised Monthly.)						
	-----						
"	Sundry Debtors .. .. . Dr.	350	0	0			
	To Dividends, &c., Account .. .. .				350	0	0
	For Dividends due on Investments, and Interest on Deposit, &c.						
	-----						
"	Rates and Taxes .. .. . Dr.	100	0	0			
	Stock .. .. .	75	0	0			
	To Sundry Creditors .. .. .				175	0	0
	For Accounts due to the period and owing at the 31st December 1902.						

† In practice these charges would be journalised Quarterly.

## JOURNAL—continued.

1903			£	s	d	£	s	d
Dec. 31	Sundries .. .. .	Dr.	858	0	0			
	To Stock Account .. .. .					858	0	0
	For Stock on hand at 31st December 1903.							
"	Sundries .. .. .	Dr.	95	0	0			
	To Fuel Account .. .. .					95	0	0
	For Stock on hand at 31st December 1903.							
"	Revenue :—	Dr.	4,249	0	0			
	To Buildings .. .. .					15	0	0
	Engines .. .. .					35	0	0
	Dynamos .. .. .					27	0	0
	Other Machinery .. .. .					20	0	0
	Apparatus .. .. .					15	0	0
	Accumulators .. .. .					4	0	0
	Station Lighting .. .. .					6	0	0
	Mains .. .. .					35	0	0
	Public Lamps .. .. .					3	0	0
	Management .. .. .					500	0	0
	Generation .. .. .					2,750	0	0
	Distribution .. .. .					170	0	0
	Stationery and Printing .. .. .					40	0	0
	Law Charges .. .. .					12	0	0
	Insurances .. .. .					2	0	0
	Rates and Taxes .. .. .					220	0	0
	Rents .. .. .					50	0	0
	Auditors' Fees .. .. .					20	0	0
	Directors' Fees .. .. .					100	0	0
	General Establishment Charges .. .. .					225	0	0
	For Revenue Expenditure transferred to Revenue Account at 31st December 1903.							
"	Income Tax Account .. .. .	Dr.	165	0	0			
	To Sundry Creditors .. .. .					165	0	0
"	Dividends .. .. .	Dr.	350	0	0			
	Private Consumers .. .. .	"	7,000	0	0			
	Public Lighting .. .. .	"	1,000	0	0			
	Motors .. .. .	"	2,000	0	0			
	Rental of Meters .. .. .	"	75	0	0			
	Motors .. .. .	"	120	0	0			
	Test Fees .. .. .	"	2	0	0			
	To Revenue Account .. .. .					10,547	0	0
	For Revenue for the year ending December 31st 1903, receivable by the company.							
"	Net Revenue Account (1902) .. .. .	Dr.	2,700	0	0			
	To Net Revenue Account .. .. .					2,700	0	0
	For Amount carried forward transferred.							
"	Sundry Sales Ledger Account .. .. .	Dr.	50	0	0			
	To Sundry Sales Account .. .. .					50	0	0
	For Amount charged for Work done for Private Parties, &c., during the year ending 31st December 1903.							
"	Sundry Sales Account .. .. .	Dr.	10	0	0			
	To Revenue Account .. .. .					10	0	0
	For Profit on Sundry Sales.							

The General Cash Book entries, summarised, are :—

<i>Dr.</i>		CASH BOOK.		<i>Cr.</i>	
		£	s d		£ s d
To Sundries .. ..	..	4,000	0 0	By Sundry Creditors ..	7,000 0 0
" Sundry Debtors ..	..	16,000	0 0	" Ordinary Share Dividend Account ..	1,710 0 0
				" Preference Share Dividend Account ..	1,425 0 0
				" Petty Cash .. ..	100 0 0
				" Wages .. ..	1,042 0 0
				" Salaries .. ..	800 0 0
				" Balance .. ..	7,923 0 0
		£20,000	0 0		£20,000 0 0
To Balance .. ..	..	7,923	0 0		

### LEDGER.

<i>Dr.</i>		ORDINARY SHARE CAPITAL.		<i>Cr.</i>	
			1903 Jan. 1	By Sundries ..	£ s d 30,000 0 0

<i>Dr.</i>		PREFERENCE SHARE CAPITAL.		<i>Cr.</i>	
			1903 Jan. 1	By Sundries ..	£ s d 25,000 0 0

<i>Dr.</i>		SUNDRY CREDITORS.		<i>Cr.</i>	
1903 Dec. 31	To Cash .. ..	£ s d 7,000 0 0	1903 Jan. 1	By Sundries ..	£ s d 5,500 0 0
"	" Balance ..	2,024 0 0	Dec. 31	" Do. ..	3,184 0 0
			"	" Do. ..	175 0 0
			"	" Do. ..	165 0 0
		£9,024 0 0			£9,024 0 0
			1904 Jan. 1	By Balance ..	2,024 0 0





<i>Dr.</i>		BUILDINGS—CAPITAL.				<i>Cr.</i>			
1903 Jan. 1 Dec. 31	To Sundries .. " Stock .. " Wages .. " Salaries ..	£ 7,400 50 75 15	s 0 0 0 0	d 0 0 0 0	1903 Dec. 31	By Balance ..	£ 7,540	s 0 0 0 0	d 0 0 0 0
		<u>£7,540 0 0</u>					<u>£7,540 0 0</u>		

<i>Dr.</i>		ENGINES—CAPITAL.				<i>Cr.</i>			
1903 Jan. 1 Dec. 31	To Sundries .. " Stock .. " Wages .. " Salaries .. " Sundry Creditors ..	£ 12,000	s 0	d 0	1903 Dec. 31	By Balance ..	£ 12,055	s 0	d 0

<i>Dr.</i>		ACCUMULATORS—CAPITAL				<i>Cr.</i>			
1903 Jan. 1	To Sundries ..	£	s	d	1903 Dec. 31	By Balance ..	£	s	d
Dec. 31	" Stock ..	2,000	0	0			2,065	0	0
"	" Wages ..	25	0	0					
"	" Salaries ..	20	0	0					
		20	0	0					
		<u>£2,065 0 0</u>					<u>£2,065 0 0</u>		

<i>Dr.</i>		OTHER MACHINERY—CAPITAL.		<i>Cr.</i>			
1903 Jan. 1	To Sundries ..	£	s d	1903 Dec. 31	By Balance ..	£	s d
Dec. 31	" Stock ..	3,000	0 0			3,045	0 0
"	" Wages ..	15	0 0				
"		30	0 0				
		<u>£3,045 0 0</u>				<u>£3,045 0 0</u>	

<i>Dr.</i>		MAINS—CAPITAL.				<i>Cr.</i>	
1903		£	s d	1903		£	s d
Jan. 1	To Sundries ..	10,000	0 0	Dec. 31	By Balance ..	10,185	0 0
Dec. 31	" Stock ..	100	0 0				
"	" Wages ..	70	0 0				
"	" Salaries ..	15	0 0				
		£10,185	0 0			£10,185	0 0

<i>Dr.</i>		MOTORS—CAPITAL.		<i>Cr.</i>		
1903		£	s d	1903	£ s d	
Jan. 1	To Sundries ..	500	0 0	Dec. 31	By Balance ..	565 0 0
Dec. 31	" Stock ..	50	0 0			
"	" Wages ..	10	0 0			
"	" Salaries ..	5	0 0			
		<u>£565</u>	<u>0 0</u>			<u>£565 0 0</u>

<i>Dr.</i>		PRELIMINARY EXPENSES.		<i>Cr.</i>	
1903		£	s d		
Jan. 1	To Sundries ..	300	0 0		

<i>Dr.</i>		SUNDRY DEBTORS.				<i>Cr.</i>			
1903		£	s	d	1903		£	s	d
Jan. 1	To Sundries ..	8,000	0	0	Dec. 31	By Cash ..	16,000	0	0
Dec. 31	" Do. ..	10,197	0	0	"	" Balance ..	2,547	0	0
"	" Dividends on Investments	350	0	0					
		£18,547	0	0			£18,547	0	0
1904									
Jan. 1	To Balance ..	2,547	0	0					

<i>Dr.</i>		BANK—DEPOSIT ACCOUNT.		<i>Cr.</i>	
1903		£	s d		
Jan. 1	To Sundries ..	6,000	0 0		

<i>Dr.</i>		INVESTMENTS.		<i>Cr.</i>	
1903		£	s d		
Jan. 1	To Sundries ..	7,000	0 0		

<i>Dr.</i>		PETTY CASH.		<i>Cr.</i>		
1903		£	s d	1903	£ s d	
Jan. 1	To Sundries ..	20	0 0	Dec. 31	By General Establishment	
Dec. 31	" Bank ..	100	0 0		Charges ..	100 0 0
				"	" Balance ..	20 0 0
		<u>£120</u>	<u>0 0</u>			<u>£120 0 0</u>
1904						
Jan. 1	To Balance ..	20	0 0			

<i>Dr.</i>		INCOME TAX.		<i>Cr.</i>	
1903 Dec. 31	To Sundry Creditors ..	£ s d 165 0 0	1903 Feb. 10	By Dividend Ac- counts ..	£ s d 165 0 0

<i>Dr.</i>		METERS—CAPITAL.		<i>Cr.</i>	
1903 Jan. 1	To Sundries ..	£ s d 1,500 0 0	1903 Dec. 31	By Balance ..	£ s d 1,520 0 0
Dec. 31	" Stock ..	10 0 0			
"	" Wages ..	10 0 0			
		<u>£1,520 0 0</u>			<u>£1,520 0 0</u>

<i>Dr.</i>		OFFICE FURNITURE AND FITTINGS.		<i>Cr.</i>	
1903 Jan. 1	To Sundries ..	£ s d 50 0 0			

<i>Dr.</i>		INSTRUMENTS—CAPITAL.		<i>Cr.</i>	
1903 Jan. 1	To Sundries ..	£ s d 150 0 0	1903 Dec. 31	By Balance ..	£ s d 160 0 0
Dec. 31	" Wages ..	10 0 0			
		<u>£160 0 0</u>			<u>£160 0 0</u>

<i>Dr.</i>		TOOLS—CAPITAL.		<i>Cr.</i>	
1903 Jan. 1	To Sundries ..	£ s d 30 0 0	1903 Dec. 31	By Balance ..	£ s d 40 0 0
Dec. 31	" Stock ..	10 0 0			
		<u>£40 0 0</u>			<u>£40 0 0</u>

<i>Dr.</i>		PROVISIONAL ORDER—CAPITAL.		<i>Cr.</i>	
1903 Jan. 1	To Sundries ..	£ s d 5,000 0 0			

## ELECTRIC LIGHTING ACCOUNTS.

<i>Dr.</i>	STOCK OF STORES AND MATERIALS.	<i>Cr.</i>
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1903			£	s	d	1903			£	s	d
Jan. 1	To Sundries ..		550	0	0	Dec. 31	By Capital Issues ..		274	0	0
Dec. 31	" Sundry					"	" Revenue do. ..		78	0	0
	Creditors ..		900	0	0	"	" Generation ..		300	0	0
"	" Do. ..		75	0	0	"	" Sundry Sales				
						"	Account ..		15	0	0
						"	" Stock .. ..		858	0	0
			<u>£1,525</u>	0	0				<u>£1,525</u>	0	0
1904											
Jan. 1	To Stock .. ..		858	0	0						

<i>Dr.</i>	WAGES.	<i>Cr.</i>
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1903 Dec. 31		£	s	d	1903 Dec. 31		£	s	d
	To Bank .. ..	1,042	0	0		By Capital ..	250	0	0
					"	Revenue ..	67	0	0
					"	Generation ..	600	0	0
					"	Distribution ..	100	0	0
					"	Sundry Sales			
					"	Account ..	25	0	0
		<u>£1,042</u>	<u>0</u>	<u>0</u>			<u>£1,042</u>	<u>0</u>	<u>0</u>

<i>Dr.</i>	SALARIES.	<i>Cr.</i>
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1903 Dec. 31	To Bank .. ..	£ 800	s 0	d 0	1903 Dec. 31	By Capital ..	£ 65	s 0	d 0
					"	" Revenue ..	735	0	0
		<u>£ 800</u>	<u>0</u>	<u>0</u>			<u>£ 800</u>	<u>0</u>	<u>0</u>

<i>Dr.</i>	BUILDINGS—REVENUE.	<i>Cr.</i>
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1903 Dec. 31	To Stock ..	£	s	d	1903 Dec. 31	By Revenue Ac-	£	s	d
"	" Wages ..	10	0	0		count ..	15	0	0
		5	0	0					
		£15	0	0			£15	0	0

<i>Dr.</i>	ENGINES—REVENUE.	<i>Cr.</i>
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1903 Dec. 31	To Stock ..	£	s	d	1903 Dec. 31	By Revenue Ac-	£	s	d
"	" Wages ..	20	0	0		count ..	35	0	0
		15	0	0					
		£35	0	0			£35	0	0

<i>Dr.</i>		DYNAMOS—REVENUE.						<i>Cr.</i>		
1903 Dec. 31	To Stock ..	..	£	s	d	1903 Dec. 31	By Revenue Ac- count ..	£	s	d
"	" Wages ..	..	10	0	0			27	0	0
"	" Salaries ..	..	12	0	0					
			5	0	0					
			<u>£27 0 0</u>					<u>£27 0 0</u>		

<i>Dr.</i>		OTHER MACHINERY—REVENUE.					<i>Cr.</i>			
1903 Dec. 31	To Stock ..	..	£	s	d	1903 Dec. 31	By Revenue Ac- count ..	£	s	d
"	" Wages ..	..	5	0	0			20	0	0
"	" Salaries ..	..	10	0	0					
			£20 0 0					£20 0 0		

APPARATUS ON CONSUMERS' PREMISES—												
<i>Dr.</i>			REVENUE.				<i>Cr.</i>					
1903 Dec. 31	To Stock ..	..	£	s	d	1903 Dec. 31	By Revenue Ac-	count	..	£	s	d
"	" Wages ..	..	12	0	0					15	0	0
			3	0	0							
			£15 0 0							£15 0 0		

<i>Dr.</i>		ACCUMULATORS—REVENUE.					<i>Cr.</i>			
1903 Dec. 31	To Stock ..	..	£	s	d	1903 Dec. 31	By Revenue Ac- count ..	£	s	d
"	" Wages ..	..	2	0	0			4	0	0
			2	0	0					
			£4 0 0					£4 0 0		

<i>Dr.</i>		STATION LIGHTING—REVENUE.				<i>Cr.</i>				
1903 Dec. 31	To Stock ..	..	£	s	d	1903 Dec. 31	By Revenue Ac- count ..	£	s	d
"	" Wages ..	..	2	0	0			6	0	0
			4	0	0					
			£6 0 0					£6 0 0		

## ELECTRIC LIGHTING ACCOUNTS.

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<i>Dr.</i>		MAINS—REVENUE.		<i>Cr.</i>	
1903 Dec. 31	To Stock .. ..	£ s d 15 0 0	1903 Dec. 31	By Revenue Ac- count ..	£ s d 35 0 0
"	" Wages .. ..	20 0 0			
		<u>£35 0 0</u>			<u>£35 0 0</u>
<i>Dr.</i>		PUBLIC LAMPS—REVENUE.		<i>Cr.</i>	
1903 Dec. 31	To Stock .. ..	£ s d 2 0 0	1903 Dec. 31	By Revenue Ac- count ..	£ s d 3 0 0
"	" Wages .. ..	1 0 0			
		<u>£3 0 0</u>			<u>£3 0 0</u>
<i>Dr.</i>		MANAGEMENT SALARIES.		<i>Cr.</i>	
1903 Dec. 31	To Salaries .. ..	£ s d 500 0 0	1903 Dec. 31	By Revenue Account	£ s d 500 0 0
<i>Dr.</i>		GENERATION.		<i>Cr.</i>	
1903 Dec. 31	To Salaries .. ..	£ s d 150 0 0	1903 Dec. 31	By Revenue Account	£ s d 2,750 0 0
"	" Fuel .. ..	1,700 0 0			
"	" Wages .. ..	600 0 0			
"	" Materials, &c. ..	300 0 0			
		<u>£2,750 0 0</u>			<u>£2,750 0 0</u>
<i>Dr.</i>		DISTRIBUTION.		<i>Cr.</i>	
1903 Dec. 31	To Salaries .. ..	£ s d 70 0 0	1903 Dec. 31	By Revenue Account	£ s d 170 0 0
"	" Wages .. ..	100 0 0			
		<u>£170 0 0</u>			<u>£170 0 0</u>
<i>Dr.</i>		FUEL.		<i>Cr.</i>	
1903 Dec. 31	To Sundry Creditors	£ s d 1,800 0 0	1903 Dec. 31	By Generation ..	£ s d 1,700 0 0
			"	" General Establishment Charges .. ..	5 0 0
			"	" Stock .. ..	95 0 0
		<u>£1,800 0 0</u>			<u>£1,800 0 0</u>
1904 Jan. 1	To Stock .. ..	95 0 0			

<i>Dr.</i>		STATIONERY AND PRINTING.		<i>Cr.</i>	
1903 Dec. 31	To Sundry Creditors	£ s d 40 0 0	1903 Dec. 31	By Revenue Account	£ s d 40 0 0

<i>Dr.</i>		LAW CHARGES.		<i>Cr.</i>	
1903 Dec. 31	To Sundry Creditors	£ s d 12 0 0	1903 Dec. 31	By Revenue Account	£ s d 12 0 0

<i>Dr.</i>		INSURANCES.		<i>Cr.</i>	
1903 Dec. 31	To Sundry Creditors	£ s d 2 0 0	1903 Dec. 31	By Revenue Account	£ s d 2 0 0

<i>Dr.</i>		RATES AND TAXES.		<i>Cr.</i>	
1903 Dec. 31	To Sundry Creditors	£ s d 120 0 0	1903 Dec. 31	By Revenue Account	£ s d 120 0 0
"	" Do.	100 0 0			
		<u>£220 0 0</u>			<u>£220 0 0</u>

<i>Dr.</i>		RENTS.		<i>Cr.</i>	
1903 Dec. 31	To Sundry Creditors	£ s d 50 0 0	1903 Dec. 31	By Revenue Account	£ s d 50 0 0

<i>Dr.</i>		AUDITORS' FEES.		<i>Cr.</i>	
1903 Dec. 31	To Sundry Creditors	£ s d 20 0 0	1903 Dec. 31	By Revenue Account	£ s d 20 0 0

<i>Dr.</i>		DIRECTORS' FEES.		<i>Cr.</i>	
1903 Dec. 31	To Sundry Creditors	£ s d 100 0 0	1903 Dec. 31	By Revenue Account	£ s d 100 0 0

1903



## ELECTRIC LIGHTING ACCOUNTS.

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*Dr.* GENERAL ESTABLISHMENT CHARGES. *Cr.*

1903 Dec. 31	To Sundry Creditors	£ s d 120 0 0	1903 Dec. 31	By Revenue Account	£ s d 225 0 0
"	" Fuel .. ..	5 0 0			
"	" Petty Cash ..	100 0 0			
		<u>£225 0 0</u>			<u>£225 0 0</u>

*Dr.* DIVIDENDS AND INTEREST. *Cr.*

1903 Dec. 31	To Revenue Account	£ s d 350 0 0	1903 Dec. 31	By Sundry Debtors.	£ s d 350 0 0
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*Dr.* PRIVATE CONSUMERS. *Cr.*

1903 Dec. 31	To Revenue Account	£ s d 7,000 0 0	1903 Dec. 31	By Sundry Debtors.	£ s d 7,000 0 0
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*Dr.* PUBLIC LIGHTING. *Cr.*

1903 Dec. 31	To Revenue Account	£ s d 1,000 0 0	1903 Dec. 31	By Sundry Debtors.	£ s d 1,000 0 0
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*Dr.* MOTORS. *Cr.*

1903 Dec. 31	To Revenue Account	£ s d 2,000 0 0	1903 Dec. 31	By Sundry Debtors.	£ s d 2,000 0 0
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*Dr.* RENTAL OF METERS. *Cr.*

1903 Dec. 31	To Revenue Account	£ s d 75 0 0	1903 Dec. 31	By Sundry Debtors.	£ s d 75 0 0
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*Dr.* RENTAL OF MOTORS. *Cr.*

1903 Dec. 31	To Revenue Account	£ s d 120 0 0	1903 Dec. 31	By Sundry Debtors.	£ s d 120 0 0
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*Dr.*

## TEST FEES.

*Cr.*

1903 Dec. 31	To Revenue Account	£ s d 2 0 0	1903 Dec. 31	By Sundry Debtors.	£ s d 2 0 0
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*Dr.*

## SUNDRY SALES.

*Cr.*

1903 Dec. 31	To Sundries.....	£ s d 40 0 0	1903 Dec. 31	By Sundry Sales	£ s d 50 0 0
"	" Revenue Account	10 0 0		Ledger ..	50 0 0
		<u>£50 0 0</u>			<u>£50 0 0</u>

*Dr.*

## SUNDRY SALES LEDGER.

*Cr.*

1903 Dec. 31	To Sundry Sales ..	£ s d 50 0 0			
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## TRIAL BALANCE, December 31st 1903.

Account	Total		Balance		Remarks
	Dr.	Cr.	Dr.	Cr.	
Ordinary Share Capital .. .. .	£	£	£	£	B/S
Preference Share Capital .. .. .		30,000		30,000	"
Sundry Creditors .. .. .		25,000		25,000	"
Net Revenue (1902) .. .. .	7,000	9,024		2,124	Net Revenue, 1903
Ordinary Share Dividend .. .. .		2,700		2,700	"
Preference Share Dividend .. .. .	1,800	1,800			"
Depreciation and Renewal Fund .. .. .	1,500	1,500			"
Public Lamps .. .. .		7,000		7,000	B/S
Lands .. .. .	14		14		Cap.
Buildings .. .. .	6,000		6,000		"
Engines .. .. .	7,540		7,540		"
Accumulators .. .. .	12,155		12,055		"
Other Machinery .. .. .	2,065		2,065		"
Mains .. .. .	3,045		3,045		"
Motors .. .. .	10,185		10,185		"
Preliminary Expenses .. .. .	565		565		"
Sundry Debtors .. .. .	300		300		B/S
Deposit .. .. .	18,547	16,000	2,547		"
Investments .. .. .	6,000		6,000		"
Petty Cash .. .. .	7,000		7,000		"
Meters .. .. .	120	100	20		"
Office Furniture and Fittings .. .. .	1,520		1,520		Cap.
Instruments .. .. .	50		50		"
Tools .. .. .	160		160		"
Provisional Order .. .. .	40		40		"
Stock .. .. .	5,000		5,000		"
Wages .. .. .	1,525	667	858		B/S
Salaries .. .. .	1,042	1,042			"
Buildings .. .. .	800				"
Engines .. .. .	15		15		Rev.
Dynamoes .. .. .	35		35		"
Other Machinery .. .. .	27		27		"
Apparatus on Consumers' Premises .. .. .	20		20		"
Accumulators .. .. .	15		15		"
Station Lighting .. .. .	4		4		"
Mains .. .. .	6		6		"
Public Lamps .. .. .	35		35		"
Management (Salaries) .. .. .	3		3		"
Generation .. .. .	500		500		"
Distribution .. .. .	2,750		2,750		"
Fuel .. .. .	170		170		"
Stationery and Printing .. .. .	1,800	1,705	95		B/S
Law .. .. .	40		40		Rev.
Insurances .. .. .	12		12		"
Rates and Taxes .. .. .	2		2		"
Rents .. .. .	220		220		"
Auditors' Fees .. .. .	50		50		"
Directors' Fees .. .. .	20		20		"
General Establishment Charges .. .. .	100		100		"
Dividends .. .. .	225		225		"
Private Consumers .. .. .		350		350	"
Public Lighting .. .. .		7,000		7,000	"
Motors .. .. .		1,000		1,000	"
Rental of Meters .. .. .		2,000		2,000	"
Rental of Motors .. .. .		75		75	"
Test Fees .. .. .		120		120	"
Sundry Sales .. .. .		2		2	"
Sundry Sales Ledger Account .. .. .	40	50		10	"
General Cash Book Balance .. .. .	50		50		S. Drs. B/S
			7,923		B/S
Tota .. .. .	£ 100,012	107,935	77,281	77,281	



[illegible]

## AUDITORS' REPORT.

We have audited the above Balance Sheet, and beg to report that, in our opinion such Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as shown by the books of the Company.

We certify that all our requirements as Auditors have been complied with.

JOHN BROWN, Auditor.

**Audited and found correct,**

WILLIAM JACKSON,

WILLIAM JACKSON,  
Official Auditor appointed by the Board of Trade.

The foregoing accounts are set out in the Board of Trade form, as shown below.

In the case of an ordinary company, the accounts are audited by the Board of Trade Auditor, as well as the company's Auditor, in accordance with the Lighting Acts, and a copy of the audited accounts sent to the Board of Trade by the 25th March of each year.

In the case of a statutory company, unless otherwise provided by the special Act, the accounts are prepared half-yearly, in accordance with the Companies Clauses Acts, 1845 to 1889. The number of Auditors must be two, unless otherwise prescribed by the special Act, and "where no other qualification is prescribed by the special Act, every Auditor must have at least one share in the undertaking." The accounts are also audited by the Board of Trade.

THE WROXHAM ELECTRIC LIGHTING ORDER, 1895, ELECTRIC LIGHTING ORDER (LICENSE).  
THE WROXHAM ELECTRIC LIGHTING COMPANY, LIM.

Year ending 31st December 1903.

**STATEMENT OF SHARE CAPITAL APPROPRIATED FOR THE PURPOSES OF THE UNDERTAKING AUTHORISED BY THE ABOVE-MENTIONED ORDER (LICENSE).**

**No. I.**

On the 31st December 1903.

Description of Capital	Authorised by	Number of Shares Issued	Nominal Amount of Share	Called-up per Share	Total Paid-up	Issued not Paid-up	Remaining Un-issued	Total Amount Authorised
5,000 Cumulative Preference Shares .. ..	Articles of Association .. ..	2,500	£ 10	10	25,000	<i>Nil</i>	£ 25,000	100,000
5,000 Ordinary Shares ..	Do. .. ..	3,000	10	10	30,000	<i>Nil</i>	20,000	

STATEMENT OF LOAN CAPITAL APPROPRIATED FOR THE PURPOSES OF THE UNDERTAKING AUTHORISED BY THE ABOVE-MENTIONED ORDER (LICENSE).

On the 31st December 1903.

**No. II.**

Description of Loan	Amounts Borrowed			Remaining Borrowing Powers	Total Amount of Borrowing Powers
	At %	At %	Total		

Total Share Capital Paid-up, see No. I.	..	£55,000
"    Loan "    Borrowed, see No. II.	..	£

**Total Capital Received.. .. £55,000**

## No. III.

Dr.

## CAPITAL ACCOUNT, for the Year ending 31st December 1903.

Cr.

	Expenditure up to 31 Dec. 1902		Expended during the Year		Total Expenditure to 31 Dec. 1902			Receipts up to 31 Dec. 1902		Received during Year		Total Receipts to 31 Dec. 1902	
	£	s d	£	s d	£	s d		£	s d	£	s d	£	s d
To Expenditure to 31st December 1902 .. .. .													
Expenditure since that date.													
1. To Lands, including Law Charges incidental to acquisition .. .. .	6,000 00						By Ordinary Shares of £10 .. .. .	30,000 00				30,000 00	
2. " Buildings .. .. .	7,400 00		140 00		6,000 00		Do. of £10 .. .. .			Nil			
3. " Machinery .. .. .	15,000 00		100 00		7,540 00		" Preference Shares .. .. .					25,000 00	
4. " Accumulators at Generating and Distributing Stations .. .. .	2,000 00				15,100 00		" Debenture Stock .. .. .						
5. " Mains, including cost of laying .. .. .	10,000 00						" Mortgages and Bonds .. .. .						
6. " Transformers, Motors, &c. .. .. .	500 00		65 00				" Amounts received in anticipation of Calls .. .. .						
7. " Meters and Fees for Certifying under the Act .. .. .	1,500 00		20 00				" Shares of Patents .. .. .						
8. " Electrical Instruments, &c. .. .. .	150 00		10 00		2,065 00		" Rights, &c. .. .. .						
9. " Office Furniture, &c. .. .. .	50 00						" Other Receipts (to be specified) .. .. .						
10. " Tools .. .. .	30 00		10 00		10,185 00								
11. " Cost of License, Provisional Order, &c. .. .. .	5,000 00				565 00								
12. " Public Lamps .. .. .					1,520 00								
Total Expenditure .. .. .	47,630 00		639 00										
To Balance of Capital Account .. .. .					48,239 00								
					6,761 00								
					£55,000 00					Nil		£55,000 00	

Provision for Depreciation of Works is made by a debit of £ to Revenue Account transferred to Depreciation Fund Account, No. VII.



## ELECTRIC LIGHTING ACCOUNTS.

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## No. IV.

Dr.

## REVENUE ACCOUNT for the Year ending 31st December 1903.

Cr.

A.—To Generation of Electricity.				£	s	d	£	s	d	£	s	d
1.	To Coals or other Fuel, including Dues, Carriage, Unloading, Storing, and all Expenses of placing the same on the Works .. .. .	..	..	1,700	0	0	..	..	..	9,000	0	0
2.	" Oil, Waste, Water, and Engine-room Stores .. .. .	..	..	300	0	0	..	..	..	1,000	0	0
3.	" Proportion of Salaries of Engineers, Superintendents, and Officers, as certified by the Managing Director, Chairman, or Engineer ..	..	..	150	0	0	..	..	..	195	0	0
4.	" Wages and Gratuities at Generating Stations .. .. .	..	..	600	0	0	..	..	..	10	0	0
5.	" Repairs and Maintenance, as follows:—	£	s	d								
	1. Buildings .. .. .	..	..	15	0	0	..	..	..			
	2. Engines, Boilers .. .. .	..	..	35	0	0	..	..	..			
	3. Dynamos, Exciters, Transformers, Motors, &c. .. .. .	..	..	27	0	0	..	..	..			
	4. Other Machinery, Instruments, and Tools .. .. .	..	..	20	0	0	..	..	..			
	5. Accumulators and Accessories .. .. .	..	..	4	0	0	..	..	..			
	6. Station Lighting .. .. .	..	..	6	0	0	..	..	..			
	Less received for old material .. .. .	..	..	107	0	0	..	..	..			
6.	To Special Items .. .. .	..	..	£2,857	0	0	..	..	..			
	Carried forward .. .. .	..	..				£2,857	0	0	£10,207	0	0









## No. VI.

Dr.

## RESERVE FUND ACCOUNT.

	Dr.		Cr.
1. Amount paid out for .. .. .	£ s d		£ s d
2. Amount of Balance to next Account .. .. .			
		1. By Balance brought from last Account .. .. .	
		2. " Amount brought from Net Revenue Account .. .. .	
		3. " Interest on Amount Invested .. .. .	
		(Description of Investments to be specified.)	
	£		£

## No. VII.

Dr.

## DEPRECIATION FUND ACCOUNT.

	Dr.		Cr.
1. To Balance .. .. .	£ s d		£ s d
	7,000 0 0		7,000 0 0
		1. By Balance from last Account .. .. .	
		2. " Interest on Investments .. .. .	
		3. " Amount brought from Revenue Account (see No. IV, H.) .. .. .	
		(Description of Investments to be specified.)	
	£7,000 0 0		£7,000 0 0







## No. VIII.

Dr.

## GENERAL BALANCE SHEET.

Cr.

Liabilities		Assets	
	£ s d		£ s d
1. To Capital Account:—		1. By Capital Account:—	
Amount received as per Account No. III.	55,000 0 0	Amount expended for Works as per Account No. III.	
2. " Sundry Tradesmen and others, due on Construction of Plant and Machinery, Fuel, Stores, &c., to 31st December 1903	1,514 0 0	Stores on hand at 31st December 1903:—	
3. " Sundry Creditors on open accounts.	510 0 0	Coal .. .. .	95 0 0
4. " Net Revenue Account—Balance at credit thereof	9,008 0 0	Oils, Waste, &c. .. .	50 0 0
5. " Reserve Fund Account		General .. .. .	808 0 0
6. " Depreciation Fund Account "	7,000 0 0	3. " Sundry Debtors for amounts paid on account of Contracts in course of completion	953 0 0
		4. " Preliminary Expenses	300 0 0
		5. " Sundry Debtors for Current supplied to 31st December 1903	1,500 0 0
		6a. " Other Debtors .. .. .	1,097 0 0
		6b. " Investments .. .. .	7,000 0 0
		7. " Cash at Bankers:—	
		Messrs. Lloyd's, Lim. .. .. .	7,923 0 0
		Messrs. .. .. .	
		Messrs. Lloyd's, Lim. (amount on deposit) .. .. .	6,000 0 0
		8. " Cash in hand .. .. .	20 0 0
	£73 032 0 0		£73,032 0 0

EDWARD JONES, *Chairman.*JOHN ROBINSON, *Manager and Secretary.*

18th March 1904.

No. IX. STATEMENT OF ELECTRICITY GENERATED, SOLD, &c.

Quantity Generated in B.T. Units	Quantity Sold			Quantity used on Works	Total Quantity accounted for	Quantity not accounted for	Number of Public Lamps	Total Maximum Supply demanded
	Public Lamps	By Contract	Private Consumers by Meter					

## CHAPTER IX.

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### COMPANY BOOKS.

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In Electric Lighting Companies formed under the Companies Acts, 1862-1900, the books and forms in use for the record of share capital, transfers, and other matters incidental to companies governed by the Companies Acts, are of the usual design.

**Subscription List, in Application and Allotment Book.—**

Form (*see* next page).

## APPLICATIONS AND ALLOTMENTS.

No.	Name	Description	Address	No. of Shares applied for		Amount paid on application		Folio	Regret		Shares Allotted		No. of Allotment Letter	Distinctive Nos.		Amount due on Allotment. Due...	Date Paid	Amount Paid	Folio	Instalment of £ : : per Share. Due...	Date Paid	Amount Paid	Folio	Brokers	Remarks
				No. of Shares applied for	Amount paid on application	No.	Amount																		

NOTE.—Debit the Bank and Credit Application Account with the amount received on application.

Credit Cash and Debit Application Account with the amount returned.

Transfer Balance to Credit of Share Capital Account.

Debit Allotment Account with the amount due on Allotment and Credit Share Capital Account.

Debit the Bank with the Cash received and Credit Allotment Account, similarly with Calls.

Any outstanding Balance on Allotment or Calls Account, represents amount unpaid on Share Capital issued and called-up.





## SEAL BOOK.

Date of Sealing	Date of Minute	Particulars of Document Sealed	Initials of Directors

## REGISTER OF AGREEMENTS, CONVEYANCES, &amp;c.

No.	Date	From or Between	To	As to	Remarks





## ANNUAL SUMMARY.

Clause 19 of the Companies Act, 1900, which reads as follows, should be noted :—

The summary mentioned in Section 26 of the Companies Act, 1862, shall be so framed as to distinguish between Shares issued for cash and Shares issued otherwise than for cash or only partly for cash, and shall, in addition to the particulars required by that section to be specified, also specify :—

- (a) The total amount of debt due from the Company in respect of all mortgages and charges which require registration under this Act, or which would require such registration if created after the commencement of this Act ; and
- (b) The names and addresses of the persons who are the Directors of the Company at the date of the summary.

The list and summary mentioned in the said Section 26 must be signed by the Manager or by the Secretary of the Company.

---

## INSURANCES.

The usual forms of insurance effected are :—

- (1) Fidelity at, say, 7s. 6d. to 10s. per cent.
- (2) Boiler, 30s. per boiler ; Boiler and Superheater, 40s.
- (3) Workmen's Compensation, say, 7s. 6d. per cent.
- (4) Fire Insurance.

## APPENDIX.

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### FACTORY AND WORKSHOP ACT (1901).

---

Since January 1st 1902 any premises in which electrical energy is generated or transformed for the purpose of supply by way of trade have come under the above Act. *Inter alia* certain notices must be posted up, in accordance with Section 128 of the Act, which reads as follows:—

There shall be affixed at the entrance of every factory and workshop, and in such other parts thereof, as an Inspector for the time being directs, and be constantly kept so affixed in the prescribed form, and in such position as to be easily read by the persons employed in the factory or workshop:—

- (a) The prescribed Abstract of this Act; and
- (b) A Notice of the Name and Address of the prescribed Inspector; and
- (c) A Notice of the Name and Address of the Certifying Surgeon for the district; and
- (d) A Notice of the Clock (if any) by which the period of employment and times for meals in the factory or workshop are regulated; and
- (e) Every Notice and Document required by this Act to be affixed in the factory or workshop.

In the event of a contravention of this section in a factory or workshop, the occupier of the factory or workshop shall be liable to a fine not exceeding 40s.

The Abstract required is the "Non-Textile Factories Abstract" (Form 2). Copies of this Abstract, arranged so that the addresses required under (b), (c), and (d) can be inserted, may be obtained from Messrs. Eyre & Spottiswoode, East Harding Street, Fleet Street, E.C.

In the event of boy switch-board attendants of 16 years of age and upwards (to 18) being employed at night in virtue of any "special exception," which may be granted under Section 54, Sub-section 4, a special notice should be posted up, in accordance with Section 60.

It is also necessary, under Section 129, for all "Electrical Stations" to keep a "General Register" (Form 37), copies of which may be obtained from Messrs. Eyre & Spottiswoode.

The premises of a tramway company where electrical energy is generated or transformed for purposes of traction on the tramway do not come under the Factory Acts.

The fitting shops, armature, and other shops of an electrical trading company are workshops within the meaning of the Act.

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